



Financial Systems Integration Office

Federal Financial Management Standards



Common Government-wide Accounting Classification Structure

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Abbreviations

ALC	Agency Location Code
ATB	Adjusted Trial Balance
BEA	Budget Enforcement Act of 1990
BETC	Business Event Type Code
BRM	Business Reference Model
BFY	Budget Fiscal Year
CFO Act	Chief Financial Officers Act of 1990
CFOC	Chief Financial Officers Council
CGAC	Common Government-wide Accounting Classification
COTS	Commercial Off-the-Shelf
FACTS I	Federal Agencies' Centralized Trial-Balance System I
FACTS II	Federal Agencies' Centralized Trial-Balance System II
FASAB	Federal Accounting Standards Advisory Board
FAST	Federal Account Symbols and Titles (FAST Book)
FBWT	Fund Balance with Treasury
FEA	Federal Enterprise Architecture
FFMSR	Federal Financial Management System Requirements
FMLoB	Financial Management Line of Business
FMS	Department of the Treasury Financial Management Service
FSIO	Financial Systems Integration Office
GAAP	Generally accepted accounting principles
GAO	Government Accountability Office
GFRS	Governmentwide Financial Report System
GPRA	Government Performance and Results Act of 1993
GSA	General Services Administration
GWA	Governmentwide Accounting
MAF	Master Appropriation File maintained by FMS
OFFM	Office of Federal Financial Management (OMB)
OMB	Office of Management and Budget
PAR	Performance and Accountability Report
PART	Program Assessment Rating Tool
SF	Standard Form
SFFAC	Statement of Federal Financial Accounting Concepts
SFFAS	Statement of Federal Financial Accounting Standards
SSP	Shared Service Provider
TAFS	Treasury Appropriation Fund Symbol
TAS	Treasury Account Symbol
TFM	Treasury Financial Manual
Treasury	U.S. Department of the Treasury
U.S.C.	United States Code
USSGL	U.S. Standard General Ledger

Foreword

This document represents the first standardization document issued by the Financial Systems Integration Office (FSIO) under the Financial Management Line of Business (FMLoB). It incorporates updates made to the Common Government-wide Accounting Classification (CGAC) Structure Exposure Draft issued November 17, 2006, to address comments made by agencies and vendors.

Although this document is a final document, some updates can be expected as work continues to define standard business processes as well as to standardize and align codes across financial management processes. In addition, the central reporting agencies, the Office of Management and Budget (OMB) and the Department of the Treasury Financial Management Service (FMS), are in the initial stages of planning for the systems that will need to be modified before agencies adopt the CGAC structure. Thus, while this document has been carefully researched, reviewed, and agreed upon, agencies should not implement the CGAC structure immediately.

Instead, the financial management community is encouraged to begin the path to adoption using the following checklist:

Table 1. Checklist of Initial CGAC Adoption Steps

	CGAC Initial Adoption Step
▶	Gain an understanding of the CGAC structure, and begin to adopt standard terminology and definitions.
▶	Identify and inventory the systems which will be affected by changing to the CGAC structure, including feeder systems or program mission systems that interface with the core financial system.
▶	Begin analyzing the gap between existing accounting classification structures and the CGAC structure. Categorize systems into planning categories such as commercially available core financial systems, which are likely to be upgraded to incorporate the CGAC structure, and legacy systems, which may possibly require changes.
▶	For system implementation projects (in process) that have not yet finalized the classification structure, use the CGAC structure as a framework to the extent possible. Agencies need to keep in mind that the central reporting agencies will require several years to implement the CGAC structure.
▶	Share the definitions in the CGAC structure with other lines of business and communities of practice, and use them when defining interfaces with financial systems.

Note that most of the steps above can be undertaken without additional funding. Additional funding specifically to implement the CGAC structure will be considered after the sequence for agency implementations has been defined in transition planning.

This document demonstrates a strong commitment by the Federal CFO community to continually improve the quality of financial management. The CFO community's support in developing the CGAC structure has been invaluable. We thank the CFO Council's FSIO Oversight Transformation Team and the dozens of agency representatives who actively participated in developing and improving this document.

Mary Mitchell
Executive, Financial Systems Integration Office

Executive Summary

Over the past few decades, the Federal government has increasingly standardized the way it develops and implements its financial management systems. Each successive effort has reduced the cost and improved the quality of agency financial systems, but a significant number of agencies continue to experience challenges when implementing these modern financial systems.

To assist agencies with their financial management system modernization efforts, the Office of Management and Budget (OMB) and the Financial Systems Integration Office (FSIO) are undertaking several initiatives under the Financial Management Line of Business (FMLoB) to reduce the cost and risk of implementing and maintaining these systems. Among the initiatives are a number of projects to standardize business processes and data elements, including this effort to develop a common government-wide accounting classification (CGAC) structure for use by all Federal agencies.

The CGAC structure establishes a standard method for classifying the financial effects of government business activities. Although a number of standards exist for classifying financial transactions, the standards provide latitude for each agency to develop its own classification structure. As a result, the classification structures used in agency systems vary from agency to agency and often from bureau to bureau within the same agency.

The CGAC structure increases standardization in the following ways:

- Identifies the elements to be used for classification
- Establishes standard names, definitions, and formats for the elements
- Aligns the values of similar codes used by OMB and Treasury.

At the same time, it provides for agency mission-specific needs within the standard structure.

A number of changes are envisioned to implement the CGAC structure. In the short term, the primary change may be to begin adopting the standard names and definitions and to use the elements in defining future requirements. More meaningful implementation is likely to require changes both within the program agency core financial management systems and to central agency systems.

Eventually, the CGAC structure will be used by all agencies as the adoption of the CGAC structure will be mandatory: specifically, the CGAC structure will be incorporated into the core financial system requirements and the systems will be configured to support the structure. An agency will likely adopt the CGAC structure as part of its system life cycle (e.g., when it implements a new financial management system, makes major upgrades to an existing certified system, or moves to a shared service provider (SSP)).

Implementation issues and the particulars of a transition plan will be addressed in the months following publication of this document.

Chapter 1

Introduction

1.1 BACKGROUND

Improving financial performance across government is one of the President's top management priorities. A key factor in the success of the FMLoB is that Federal agencies implement financial management systems that produce timely, useful, and reliable information for decision making.

Over the past few decades, the Federal government increasingly has standardized the way it develops and implements its financial management systems. The Federal government has committed significant resources to implement financial management systems that meet its information needs, and each successive effort has reduced the cost and improved the quality of agency financial systems. Agencies are continuing their efforts to comply with Federal financial management system requirements, applicable accounting standards, and information security requirements, as they develop systems that meet financial and program managers' information needs.

The FMLoB initiative arose out of the need to further reduce the cost and risk of Federal financial system implementations. To meet these objectives and to ensure that systems continue to meet the information needs of the Federal government, the FMLoB focuses on leveraging technology investments across government to assist with standardizing the underlying business processes of Federal agencies.

The goals of the FMLoB are as follows:

- Provide timely and accurate data for decision making
- Facilitate stronger internal controls that ensure integrity in accounting and other stewardship activities
- Reduce costs by providing a competitive alternative for agencies to acquire, develop, implement, and operate financial management systems through shared service solutions
- Standardize systems, business processes, and data elements
- Provide for seamless data exchange between and among Federal agencies by implementing a common language and structure for financial information and system interfaces.

Included in the FMLoB initiative is this project to establish a common government-wide account classification structure—a uniform structure and set of definitions for classifying the financial effects of agencies' business operations. Establishing a CGAC structure supports the FMLoB standardization goal that will lead to efficiencies in Federal financial management.

1.2 DESIRED OUTCOMES FROM IMPLEMENTING THE CGAC STRUCTURE

The purpose of the CGAC structure is to define a standard way to capture information when classifying the financial effects of government business activities. The result is a uniform accounting classification structure that provides the name, definition, authoritative source, and field size of classification elements to be used by all agencies in their financial management systems. At the same time, the CGAC structure provides flexibility for agency mission-specific needs.

This standardization is part of an overall plan to reduce the cost and risk of system implementations in both the short and long terms. This is consistent with objectives of the Federal Enterprise Architecture (FEA), particularly the Data Reference Model (DRM) component. The DRM is intended to “enable information sharing and reuse across the Federal government via the standard description and discovery of common data and the promotion of uniform data management practices.”¹

In the short term, it is unlikely that systems need to be modified to adopt the CGAC structure. Nevertheless, even in the short term, the standardization will help in the following ways:

- *Promote a universal understanding of data elements.* Establishing standard names and definitions for accounting classification elements promotes a common language. The labels and definitions given to financial data will be consistent from agency to agency and from system to system. As examples, standard definitions reduce training and start-up time for financial personnel transferring from one agency to another and make it easier to understand the data shown on financial management system screens and reports.
- *Increase awareness of best practices for handling complex classification elements.* Some accounting classification elements—such as object classes—are relatively widely understood. Others—such as establishing attributes associated with funds for purposes of meeting reporting requirements—are more complex. The definitions provided in the CGAC structure describe these relationships and identify the functionality that needs to be included in financial management systems so that correct information can be captured consistently across agencies.
- *Help agencies standardize accounting classification structures internally.* A number of agencies are still in the process of moving from bureau-level systems to enterprise-wide systems. Each implementation begins with the task of defining an accounting classification structure. Having a common government-wide standard provides a uniform framework, reduces the number of decisions to be made about classification, and facilitates the implementation process.

¹ Federal Enterprise Architecture Program, *The Data Reference Model*, Version 2.0, November 17, 2005, <http://www.whitehouse.gov/omb/egov/a-5-drm.html>.

In the longer term, the CGAC structure will contribute in additional ways:

- *Aid in the evolution of standardizing financial management throughout the Federal government.* The CGAC structure is a building block in the logical sequence of steps to an overall standardization strategy for Federal financial management that includes common business processes and data elements.
- *Mitigate the risks associated with system implementation by providing a uniform starting point for configuration.* With increased standardization of Federal accounting classification elements, it will be possible to configure financial management systems using the same uniformly applied definitions. Mitigating the risks should have the following effects:
 - *Increase opportunities for a baseline software product configuration.* Vendors will be able to provide systems with preconfigured fields for the CGAC elements and to build associated functionality into the systems they offer to the Federal government. Having a field already established for each element will help normalize data so that each unique element has a unique place.
 - *Increase opportunities for baseline configurations of SSPs.* It is not unusual for an SSP to develop its classification structure when implementing the first few customers. Since each agency has some agency-specific characteristics, the accounting classification structure reflects the priorities of the first customers and may not address some needs that are common across a wider variety of customers. Implementing the CGAC structure means that common government-wide needs will be met.
 - *Shift the focus of selecting solutions to agency-unique aspects.* When an agency selects a shared service provider or financial management system, the SSP's or system's ability to accommodate the agency's classification structure sometimes drives the decision. Because the CGAC structure defines the standard elements, an agency will be able to focus on agency-specific needs and other characteristics of the solution.
 - *Ease the transition when an agency moves to a new SSP.* When an agency moves from one SSP to another, the accounting classification structure will not have to be converted.
- *Establish the accounting classification elements needed for exchanging information between an agency's core financial management system and other agency systems.* Currently, the classification information exchanged is not standardized. Therefore, every interface must be custom defined. The CGAC structure can provide a step toward standardizing common system interfaces (e.g., e-Travel, charge cards).

1.3 RESPONSIBILITY

OMB is the executive sponsor for the FMLoB initiative and, in conjunction with the Chief Financial Officers Council's (CFOC's) FSIO Oversight Transformation Team and Executive Steering Committee, provides oversight and guidance for the initiative.

FSIO has direct responsibility for completing priority projects under FMLoB. This document was prepared by FSIO, as the managing partner of the FMLoB, in collaboration with Federal program agencies.

1.4 AUDIENCE

The definitions in this document are expected to be useful to all individuals involved in accessing information in a core financial management system or reviewing Federal financial reports.

The primary users will be accountants, budget personnel, personnel who support financial management system implementations, and vendors of financial management systems and supporting applications.

1.5 ORGANIZATION OF THE REPORT

The remainder of this report is organized as follows:

- Chapter 2, "Existing Standards and the Need for the CGAC Structure," defines what an accounting classification structure is, discusses why the CGAC structure is needed, and describes current sources of standardization.
- Chapter 3, "Changes Needed to Implement CGAC," describes changes needed to implement CGAC and identifies next steps for developing a transition plan.
- Chapter 4, "Overview of the CGAC Structure," provides a high-level view of the structure.
- Chapter 5, "Discussion of the CGAC Elements," defines each element within the structure and explains how it is used. The elements are organized into six major categories: Fund, Organization, Program, General Accounting, Cost, and Critical Agency Mission-Specific and Future-Use.

The appendices provide additional detailed information:

- Appendix A describes the approach to developing the CGAC structure.
- Appendix B describes existing agency classification structures.
- Appendix C lists the individuals and organizations that contributed to the development of the CGAC structure.

- Appendix D presents a logical data model depicting the relationships among the CGAC elements.
- Appendix E lists accounting classification-related requirements in the *Core Financial System Requirements*.²
- Appendix F summarizes changes needed to align central agencies with the CGAC structure.
- Appendix G presents a matrix of CGAC elements used in external reports.
- Appendix H includes a consolidated table defining all of the CGAC elements.
- Appendix I provides a history of changes made to this document.

A companion document—Common Government-wide Accounting Classification Structure Frequently Asked Questions—provides answers to frequently asked questions.

² Office of Federal Financial Management, *Core Financial System Requirements*, OFFM-NO-0106, January 2006.

Chapter 2

Existing Standards and the Need for the CGAC Structure

2.1 WHAT IS AN ACCOUNTING CLASSIFICATION STRUCTURE?

An accounting classification structure comprises the data elements used for categorizing financial transactions along several dimensions that enable retrieval, summarization, and reporting of information in a meaningful way. An accounting classification structure is a “comprehensive language” that supports the traceability and data interoperability of financial information to support budget, financial accounting, and performance reporting requirements.

In the Federal government, an accounting classification structure must support government-wide information standards such as the U.S. Standard General Ledger (USSGL), external reporting requirements of Treasury and OMB, and the information needs of agency management, including information related to the agency’s budget and program expenditures. To meet these requirements, the accounting classification structure needs to include multiple classification elements that allow data to be categorized along various dimensions and analyzed from different perspectives to support a variety of information needs.

Some of the basic components of the Federal accounting classification structure include the funding source, the program financed, and the organization responsible for managing resources. The USSGL, a mandatory component of the classification structure, provides a uniform chart of accounts to enable consistent recording of financial events and consolidation of data at the government-wide level.

The data elements that make up an accounting classification structure are not limited to the ones entered on a transaction. In fact, many of the data elements that classify transactions are derived by a financial management system based on business logic or associations between data elements established when the system is initially configured. An example of this is the use of an agency-assigned internal fund code (entered on a transaction) to derive the full Treasury Account Symbol (TAS) used for reporting. Both the internal fund code and the derived TAS are considered elements of the accounting classification structure.

2.2 WHY IS A COMMON GOVERNMENT-WIDE STRUCTURE NEEDED?

The Federal government receives guidance for classifying the financial effects of its business operations from multiple sources. However, the current standards allow for considerable flexibility in how an agency designs its accounting classification structure.

Appendix B provides additional information about agency accounting classification structures in use prior to development of the CGAC structure. It illustrates how the accounting classification structures within Federal agencies are unique and highly customized and that the existing standards have not been detailed enough to drive meaningful standardization.

2.3 SOURCES OF STANDARDIZATION

The primary sources of standardization for classifying the financial effects of the Federal government's business operations—and deriving the CGAC structure—are listed below:

- OMB
- Department of the Treasury Financial Management Service (FMS)
- FSIO on behalf of CFOC
- Federal Accounting Standards Advisory Board (FASAB).

The following subsections discuss these sources.

2.3.1 Office of Management and Budget

OMB provides guidance and standards for preparing financial reports, classifying the budget, and implementing financial management systems:

- Circular A-136, *Financial Reporting Requirements*, provides guidance on preparing an agency's Performance and Accountability Report (PAR), including the form and content of the Annual Financial Statements.
- Circular A-11, *Preparation, Submission, and Execution of the Budget*, establishes formats and values for such things as identification codes for budget bureaus, budget accounts, subfunction classes, and object classes.
- Circular A-127, *Financial Management Systems*, requires that each agency use an agency-wide financial information classification structure consisting of common data elements:

Standard data classifications (definitions and formats) shall be established and used for recording financial events. Common

data elements shall be used to meet reporting requirements and, to the extent possible, used throughout the agency for collection, storage and retrieval of financial information. Government-wide information standards (e.g., the U.S. Government Standard General Ledger) and other external reporting requirements shall be incorporated into the agency's standard data classification requirements.³

2.3.2 Department of the Treasury Financial Management Service

Treasury's FMS publishes the Treasury Financial Manual (TFM), which provides guidance to Federal agencies on central accounting and reporting and on other fiscal matters. The underlying purpose of Treasury's guidance is to make it possible to consolidate accounting results of all agencies and to report on the financial operations of the Federal government:

- Volume I, Part 2, of the TFM includes requirements for the form, content, and submission of financial data required by FMS. The TFM establishes the standard structure and code values for data elements such as the TAS, agency location code (ALC), trading partner code, and business event type code (BETC).
- The USSGL, a supplement to the TFM, provides a uniform chart of accounts and standard posting logic (transaction codes) for recording financial events across government. The USSGL also includes cross-walks that map the general ledger accounts to standard external reports required by OMB and FMS.

2.3.3 Financial Systems Integration Office

FSIO, on behalf of the CFOC, provides a model for integrated financial management systems in the Federal government:

- *Framework for Federal Financial Management Systems* sets forth the vision, desired capabilities, performance outcomes, environment, and other attributes that all Federal financial management systems must be designed to support. Included in the framework document is a broad description of the financial management data and information structure that financial management systems must support.
- The *Federal Financial Management System Requirements* (FFMSR) documents prescribe the capabilities to be provided by financial management systems. Among the FFMSR documents is *Core Financial System Requirements*. The 2006 version identified 13 accounting classification elements that must be supported in all core Federal financial management systems:
 - Treasury Account Symbol

³ Office of Management and Budget, Circular A-127, *Financial Management Systems*, July 23, 1993.

- Budget fiscal year
- Internal fund code
- Organization
- Program
- Project
- Activity
- Cost center
- Object class
- Revenue source
- Budget function
- Budget subfunction
- Accounting period.

In addition, the *Core Financial System Requirements* specifies that Federal financial management systems must support five additional agency-defined classification elements. The elements specified in the *Core Financial System Requirements* will be updated to reflect the elements in the CGAC structure.

2.3.4 Federal Accounting Standards Advisory Board

FASAB is responsible for developing accounting standards for the U.S. Government. These standards are recognized as generally accepted accounting principles (GAAP) for the Federal government and are applied by Federal agencies in preparing financial statements. FASAB publishes these standards in Statements of Federal Financial Accounting Standards (SFFASs), Interpretations, Technical Bulletins, and Statements of Federal Financial Accounting Concepts (SFFACs). The latter provide a framework of objectives and concepts that describe the purposes, content, and characteristics of information provided in Federal financial reports.

Chapter 3

Changes Needed to Implement the CGAC Structure

The CGAC structure is the first of several standards that the FMLoB is promulgating. Work is proceeding on standard business processes, which includes definition of additional data associated with each process step. As additional standards are developed, changes to the CGAC structure may be required.

In addition, the central reporting agencies, OMB and Treasury FMS, are in the initial stages of planning for the systems that will need to be modified before agencies adopt the CGAC structure. Thus, while this document has been carefully researched, reviewed, and agreed upon, agencies should not implement the CGAC structure immediately.

Instead, the financial management community is encouraged to begin the path to adoption by taking the following steps:

- Gain an understanding of the CGAC structure, and begin to adopt standard terminology and definitions.
- Identify and inventory the systems which will be affected by changing to the CGAC structure, including feeder systems or program mission systems that interface with the core financial system.
- Begin analyzing the gap between existing accounting classification structures and the CGAC structure. Categorize systems into planning categories such as commercially available core financial systems, which are likely to be upgraded to incorporate the CGAC structure, and legacy systems, which may possibly require changes.
- For system implementation projects (in process) that have not yet finalized the classification structure, use the CGAC structure as a framework to the extent possible. Agencies need to keep in mind that the central reporting agencies will require several years to implement the CGAC structure.
- Share the definitions in the CGAC structure with other lines of business and communities of practice, and use them when defining interfaces with financial systems.

Note that most of the steps above can be undertaken without additional funding. Additional funding specifically to implement the CGAC structure will be considered after the sequence for agency implementations has been defined in transition planning.

A number of changes are envisioned to fully implement the new standards. These changes will be described in a subsequent report to this document: *Transition Plan*

for Adoption of FMLoB Standards. In general, the types of changes envisioned specific to the CGAC structure include the following:

- Conversion to new values for standardized codes, particularly the new government-wide agency code.
- Changes to Treasury systems. This will include element names and formats within Treasury systems, element names and formats for data exchange with program agencies, and changes in logic to sync functionality with the new values and structure. Appendix F contains a detailed description of the elements to be changed.
- Changes to SSP environments for both current and new customers. This could include changes to the configuration of the existing software or changes to the software to support the CGAC structure.
- Changes to financial management system requirements and to certified financial management software products, so that new versions will support the CGAC structure. Appendix E lists the accounting classification-related requirements in the *Core Financial System Requirements*.
- Changes to agency core financial management systems. It is likely that an agency will adopt the structure when it implements a new financial management system, makes major upgrades to an existing certified system, or moves to an SSP.
- Changes to interfaces between agency feeder systems and the core financial management system, and possibly to the feeder systems.
- Changes to systems that support interagency transactions, such as GSA's systems for property management.

Given the pervasive nature of the changes, fully implementing the CGAC structure will likely take years. The *Transition Plan for Adoption of FMLoB Standards* will:

- Frame the transition issues
- Describe what it means to be compliant with the CGAC structure
- Identify logical sequences and their impacts and dependencies
- Present a feasible schedule for government-wide adoption.

Chapter 4

Overview of the CGAC Structure

4.1 UNIVERSE OF ELEMENTS

The CGAC structure consists of multiple distinct data elements used for classifying the financial transactions of the Federal government. For purposes of presentation and discussion, the CGAC elements have been grouped into six logical categories related in purpose (Fund, Organization, Program, General Accounting, Cost, and Critical Agency Mission Specific or Future Use), as illustrated in Figure 1.

Figure 1. Overview of the CGAC Structure

<p>Fund</p> <p>Internal Fund Code</p> <p><u>Treasury Account Symbol:</u></p> <ul style="list-style-type: none"> • Sub-level Prefix Code • Allocation Transfer Agency Identifier • Agency Identifier • Beginning Period of Availability • Ending Period of Availability • Availability Type Code • Main Account Code • Sub-Account Code <p><u>Budget Account elements:</u></p> <ul style="list-style-type: none"> • Agency Identifier • Budget Bureau Code • Budget Account Code • Budget Account Title <p><u>Fund attributes:</u></p> <ul style="list-style-type: none"> • Federal Account Symbol Title • Fund Type Code • Receipt Account Indicator • Financing Account Code • FACTS II Reportable Indicator • Start Date • Expiration Date • Cancellation Date • Authority Duration Code 	<p>Organization</p> <p>Reporting Agency Identifier</p> <p>Reporting Bureau Identifier</p> <p>Internal Organization Code</p> <p>Alternate Internal Organization Code</p> <p><u>USSGL account attributes associated with Fund:</u></p> <ul style="list-style-type: none"> • Apportionment Category Code • BEA Category Code • Borrowing Source Code • Budget Function or Subfunction Code • Custodial or Noncustodial Code • Definite or Indefinite Code • Direct or Reimbursable Code 	<p>Program</p> <p>Strategic Goal Code</p> <p>Program Code</p> <p><u>USSGL account attributes associated with Program:</u></p> <ul style="list-style-type: none"> • Apportionment Category B Program Code • Apportionment Category B Program Text • Program Report Category Code • Program Report Category Text <p>Project Code</p> <p>Government-wide Project Code</p> <p>Line of Business Subfunction Code</p>	<p>General Accounting</p> <p>USSGL Account and Extension Code</p> <p><u>USSGL account attributes:</u></p> <ul style="list-style-type: none"> • Federal or Non-Federal Code • Trading Partner Agency Identifier • Trading Partner Bureau Identifier • Advance Code • Authority Type Code • Covered or Not Covered Code • Credit Cohort Year • Current or Subsequent Code • Entity or Nonentity Code • Exchange or Nonexchange Code • New or Balance Code • Public Law Number • Trading Partner Main Account Code • Transfer To or From Code <p>Accounting Period</p> <p>Object Class and Extension Code</p> <p>Revenue Source Code</p> <p>Budget Fiscal Year</p> <p>Business Event Type Code</p> <p>Agency Location Code</p>	<p>Cost</p> <p>Cost Center Code</p> <p>Activity Code</p> <p>Critical Agency Mission Specific or Future Use</p> <p><u>Critical Agency Mission-Specific Elements</u></p> <p>– 5 agency-defined fields</p> <p><u>Future-Use Elements</u></p> <p>– 2 fields to be defined in the future</p>
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The order of the elements presented in Figure 1 is not intended to convey a hierarchical relationship between the elements or the relative importance of one element to another. (Hierarchical relationships and associations between elements are discussed in Chapter 5.)

4.2 DATA ENTRY VERSUS DERIVATION

Multiple classification elements are needed to accommodate the way data are arrayed in financial reports of the Federal government. To address this, the CGAC structure includes a relatively large number of elements.

To minimize data entry, the *Core Financial Systems Requirements* mandates several capabilities that financial management systems must provide. These include the automated capability to derive full accounting classifications on transactions from abbreviated user input based on the context of the action performed, such as using shorthand codes, deriving elements from other entered fields, and providing users with a list of values from which to choose. System capabilities must also allow users to define business rules that set a default value for accounting classification elements, establish parent/child relationships between elements, and associate elements with their valid domain values.

The CGAC structure identifies logical relationships between these data elements. These relationships are discussed in Chapter 5 to provide guidance on how a classification structure can be designed to minimize user entry. This balances the long structure required for reporting with the need to minimize user entry.

4.3 NORMALIZING DATA

One of the principles used in developing the CGAC structure was that each distinct element should be defined in a separate field and that only one field contains an element. In data management terms, this is known as normalizing data.

To the extent that the CGAC structure includes elements that appear to be the same, it is because they have different values. For example, the CGAC structure includes Reporting Agency Identifier and Trading Partner Agency Identifier. Although each value comes from the same list of values, the Reporting Agency Identifier refers to the agency whose data are being classified, and the Trading Partner Agency Identifier is the agency with which business is being done.

4.4 SCOPE OF THE CGAC STRUCTURE

The CGAC structure comprises the minimum data needed to comply with internal and external reporting requirements, including preparation of financial statements, reporting on the agency's budget and the cost of programs, and other financial-related processes such as funds control and cost accounting.

The CGAC structure specifies data element names, definitions, formats, and uses of the data elements. Sources of domain values are specified for standard government-wide data elements. The structure also standardizes the relationships among some elements (e.g., attributes associated with an internal fund code).

4.4.1 Factors Driving Inclusion of an Element in CGAC

EXTERNAL REPORTING REQUIREMENTS

The CGAC structure incorporates the data elements needed to support the following external reporting requirements:

- Financial statements prepared in accordance with the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994, 31 United States Code (U.S.C.) 3515, *Financial Statements of Agencies*, and OMB Circular A-136, *Financial Reporting Requirements*
- Reclassified financial statements submitted through the Governmentwide Financial Report System (GFRS)
- Adjusted trial balances submitted through the Federal Agencies' Centralized Trial-Balance System I (FACTS I) and FACTS II
- Classification of transactions reported through the Governmentwide Accounting (GWA) system and on FMS 224, *Statement of Transactions*; FMS 1218 and 1219, *Statement of Accountability*; and FMS 1220 and 1221, *Statement of Transactions*
- Prior-year column of the Program and Financing Schedule (Schedule P of the Budget appendix).

INTERNAL REPORTING NEEDS

The CGAC structure incorporates the data elements needed to support internal financial reporting, such as the following:

- Status of funds (budgetary resources)
- Bureau-level (agency component-level) financial statements
- Expenditures and costs of specific programs, projects, or activities.

OTHER FINANCIAL MANAGEMENT FUNCTIONS

The CGAC structure incorporates the data elements needed to support several other financial management system functions such as funds control, cost accounting, and conditional processes.

Funds Control

Funds control is the process of establishing limits on the amount of money that can be obligated and spent within a fund. Funds control is established when legally apportioned resources are distributed within the agency to support missions, programs, and other objectives. The process establishes multiple levels of budgetary control by allotting and suballotting apportioned resources for agency management use.

The accounting classification structure supports the funds control process by identifying the entity or item to which funds are distributed and controlled. For example, when an agency records an allotment transaction, the transaction will carry the accounting classification elements that identify the particular entity to which funds are allotted (e.g., an internal fund code and an internal organization code). At the point that spending documents are recorded, the accounting classification elements will determine which allotment to check for funds availability.⁴

Several of the CGAC elements are intended to support the funds control process:

- Internal fund
- TAS
- Internal organization (any or all levels)
- Strategic goal (any or all levels)
- Program (any or all levels)
- Project (any or all levels)
- Government-wide project
- Object class
- Any of the agency mission-specific elements.

The particular elements used by an agency will depend on the nature of the appropriation and apportionment along with operational needs.

Cost Accounting

The CGAC structure incorporates several data elements intended to support the cost accounting process. The accounting classification structure supports the cost accounting process by identifying the entities and objects to which costs are collected, accumulated, and assigned (distributed). These elements are listed in Chapter 5.

Conditional Processes

Financial management systems are required to provide the capability to allow agencies to set up mechanisms to specify edits, business rules, required code values, and other conditional processes that validate or derive the code values upon entering or processing transactions.

The CGAC structure incorporates certain elements, such as the fund attributes, for use in establishing business rules, edits, and validations on transactions processed. In

⁴ *Core Financial System Requirements* provides detailed functional requirements for funds control functionality.

addition, CGAC specifies the relationship between certain elements for purposes of standardizing derivation rules within financial management systems.

4.4.2 Elements Not Included in CGAC

DOCUMENT AND TRANSACTION CONTROL DATA ELEMENTS

Many data elements are used within financial management systems to classify other important business-related information. The CGAC structure is not intended to provide a standard format for every data element in the system. The CGAC structure focuses primarily on the financial reporting elements. Document and transaction control data such as document/reference numbers, transaction dates, quantities, descriptions, unit prices, product codes, and vendor codes (to name a few) are not included in the CGAC structure.

DATA EXCHANGE SPECIFICATIONS

The CGAC structure does not define the format and data elements exchanged with Treasury or the data exchanged between agency feeder systems and the core financial management system. The format for data exchanged with Treasury is described in the TFM. Data exchanged between feeder systems and core will be identified in a separate FMLoB effort. However, the CGAC data elements provide a first step in defining those data elements.

TRANSACTION SPECIFICATIONS

The CGAC structure does not specify which data elements are required to be captured on specific transactions. For example, an internal organization code, while a mandatory classification element, would probably not be captured on a transaction to record the receipt of an appropriation. However, it would probably be captured at the time of recording an allotment and any subsequent spending transactions. The specific business rules for capturing classification elements would be defined by the agency.

4.5 DEGREE OF STANDARDIZATION ACHIEVED

Not all elements of the CGAC structure are standardized to the same degree. Some elements are already centrally defined and have corresponding standard government-wide code values, while others allow for a degree of agency flexibility in assigning code values or in choosing whether or not to use an additional sublevel when more than one is provided in the structure.

The standardization proposed in the CGAC structure is to identify and define the elements needed to support financial reporting, name them where appropriate, promote their consistent use, and establish a uniform structure for capturing them on financial transactions. At a minimum, all of the elements have a standard length and format

Chapter 5

Discussion of the CGAC Elements

This chapter provides a detailed description of each element in the CGAC structure. The elements are organized into six categories of data classifications: Fund, Organization, Program, General Accounting, Cost, and Critical Agency Mission Specific and Future Use.

The discussion of each element provides information about the purpose of the element, how it is used, and whether it is related to other elements. The purpose of this discussion is to provide a universal understanding of the elements and to promote consistent use across the Federal government.

A table included after each discussion provides the following information:

- Business Name—name of the element.
- Definition—definition of the element.
- Source of Values—entity responsible for providing values of codes.
- Domain Values—valid values or ranges of values of the code, for those with a brief list of values. For elements with many values, the underlying source should be consulted.
- Format—number and type of characters. The format uses N = 1 numeric character, A = 1 alphabetic character, X = 1 alphanumeric character, Y = 1 year character, M = 1 month character.

Where domain values are expressed as numbers (e.g., 001-999) and the leading zeros are an essential part of the code (e.g., 001), the element's format is specified as alphanumeric. If the field were numeric, the leading zeros would be deleted.

If an element is part of a hierarchy, the format for a single level of the hierarchy is displayed and a parenthetical note below states the number of levels in the hierarchy. (An example is the Internal Organization Code.)

If an element has multiple segments but is not part of a hierarchy, the format of each segment is displayed. (An example is the Budget Function or Sub-function Code).

- Optional or Mandatory—indicator of whether the element is a required classification. A core financial system or shared service provider must support all CGAC elements. This column indicates whether an agency must use it.

Appendix H combines the tables in this chapter into a single table for easy reference.

5.1 FUND CATEGORY

The fund category of elements enables classification of financial transactions by internal fund code, TAS, and budget account. The internal fund code is generally used for internal reporting; the TAS and budget account are used for external reporting. In the Federal government, the term “fund” is often used interchangeably with the term “account.” An account in this context is not the same as a USSGL account. Rather, it refers to the accounts established by Treasury in which transactions are recorded and the accounts presented in the President’s Budget.

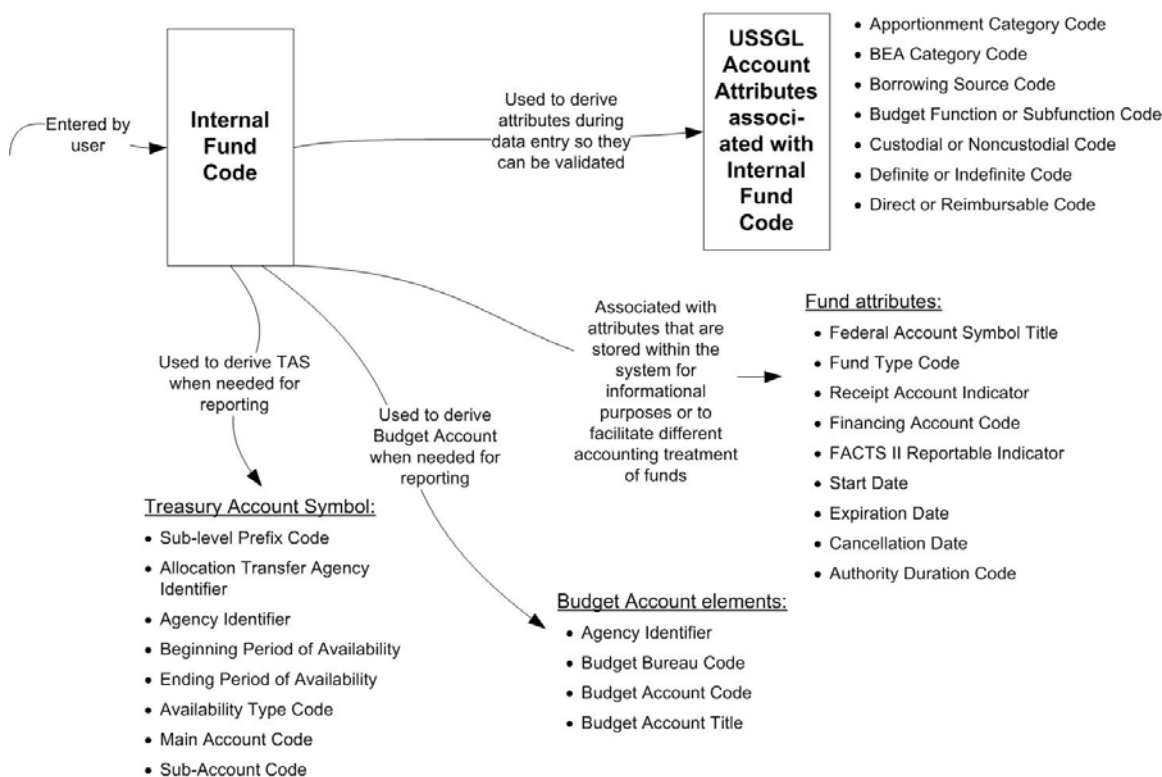
The fund category of elements also includes attributes that are associated with a fund. These include attributes that characterize the fund and USSGL account attributes that are logically associated with a fund. The fund attributes are stored for informational purposes or are used to facilitate different accounting treatment of a fund. The USSGL account attributes are reported externally on certain USSGL account balances and are included with the fund category because of their association with particular funds and the desired capability to derive them on transactions from the internal fund code.

The elements of the fund category are divided into five subcategories:

- Internal fund code
- Treasury Account Symbol
- Budget account
- Fund attributes
- USSGL account attributes associated with the fund.

Figure 2 illustrates the elements of the fund category, including those that are entered and those that can be derived either at the time of entry or at the time of reporting.

Figure 2. Relationship among Elements in the Fund Category



The purpose and use of these elements are discussed in the following subsections.

5.1.1 Internal Fund Code

The internal fund code is the agency-assigned code value for a fund. It is a shorthand code entered on transactions and enables the derivation of the account identification codes required for reporting externally to Treasury (the TAS) and OMB (the budget account).

An internal fund may have a one-to-one relationship with a TAS, or it may represent an agency subdivision of a TAS (a subfund). In either case, the internal fund points to or rolls up to the TAS for external reporting.

When agencies establish internal funds within their financial management systems below the TAS level, they often do so to facilitate internal reporting requirements or funds control.

The CGAC structure establishes several additional standard practices for segregating three types of internal funds below the TAS level:

- Funds that have multiple apportionment categories

- Funds that have both discretionary and mandatory authority
- Funds that have both direct and reimbursable authority.

The internal fund element in the CGAC structure is a 10-character alphanumeric code (see Table 2). Its value is assigned by the agency. To support external reporting, the internal fund code must be associated with all other component elements included in the fund category. This is generally done in a system table.

Table 2. Definition and Format of the Internal Fund Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Internal Fund Code	An agency-defined shorthand code used to identify an individual appropriation, receipt, or other fund account (TAS) or an agency subdivision of a TAS.	Agency	Agency-defined	XXXXXXXXXX	Mandatory

5.1.2 Treasury Account Symbol

The TAS is an identification code assigned by Treasury, in collaboration with OMB and the owner agency, to an individual appropriation, receipt, or other fund account. (These accounts are defined in I TFM 2-1500.)

The term “Treasury Account Symbol” is a generic term used to describe any one of the account identification codes assigned by Treasury. The term “Treasury Appropriation/Fund Symbol” (TAFS) is used to describe a particular type of TAS—one with budget authority. The terms TAS and TAFS are sometimes used synonymously.

All financial transactions of the Federal government are classified by TAS for reporting to Treasury and OMB. The TAS should be derived from the internal fund code at the time of reporting.

The TAS consists of eight component elements, which are described in Table 3.

Table 3. Definition and Format of the Treasury Account Symbol

Business Name	Definition	Source of Values	Domain Values	Format ^a	Optional or Mandatory
Sub-level Prefix Code	When populated, represents a programmatic breakdown of the account for Treasury publication purposes.	Treasury	00-99 Blank/spaces/empty—if not applicable	XX	Mandatory, when applicable
Allocation Transfer Agency Identifier	Represents the agency receiving funds through an allocation transfer.	Treasury/OMB	000-999 Blank/spaces/empty—if not applicable	XXX	Mandatory, when applicable

Table 3. Definition and Format of the Treasury Account Symbol

Business Name	Definition	Source of Values	Domain Values	Format ^a	Optional or Mandatory
Agency Identifier	Used in conjunction with the main account code, represents the department, agency, or establishment of the U.S. government that is responsible for the TAS.	Treasury/OMB	000-999	XXX	Mandatory
Beginning Period of Availability	In annual and multiyear accounts, identifies the first year of availability under law that an account may incur new obligations.	Treasury	4-digit year—annual or multiyear account Blank/spaces/empty—no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning and Ending Period of Availability are the same	XXXX	Mandatory, when applicable
Ending Period of Availability	In annual and multiyear accounts, identifies the last year of availability under law that an account may incur new obligations.	Treasury	4-digit year—annual or multiyear account Blank/spaces/empty—no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning and Ending Period of Availability are the same	XXXX	Mandatory, when applicable
Availability Type Code	Identifies no-year accounts (X), clearing/suspense accounts (F), Treasury central summary general ledger accounts (A), and merged-surplus accounts (M).	Treasury	X—no-year account F—clearing/suspense account A—Treasury central summary general ledger account M—merged surplus account Blank/spaces/empty—annual, multiyear, or unavailable receipt account	X	Mandatory, when applicable
Main Account Code	Identifies the type and purpose of the fund.	Treasury (FAST Book)	0000-9999	XXXX	Mandatory
Sub-account Code	Identifies an available receipt or other Treasury-defined subdivision of the main account.	Treasury (FAST Book)	000-999	XXX	Mandatory

^a GWA documentation uses a “C” to denote an alphanumeric character field instead of an “X.”

When reporting to Treasury, different formats and summarization levels of the TAS are used depending on the report. From the component elements described in Table 2, an agency’s system should be able to derive the required reporting format of the TAS. Agencies should follow Treasury guidance on the required format for each report.

5.1.3 Budget Account

Budget accounts are the basic building blocks of the Federal budget. They represent accounts that finance the programs and activities of the Federal government. Budget

accounts include the expenditure accounts and receipt accounts that are presented in the President's Budget.

A budget account may be composed of one or more Treasury accounts. Budget accounts are identified by an account number assigned by OMB. This account number is used to store and access data in OMB's MAX budget system (MAX). Agencies enter data into MAX at the budget account level.

Many of the data items needed to produce the prior-year column of the Program and Financing Schedule (Schedule P) in the Budget appendix are generated from the data agencies report via FACTS II. However, some of the data must be entered directly into MAX. The data entered directly into MAX are the obligations by program activity. The CGAC structure includes the budget account classification to support summarization of obligations by program activity at the budget account level.

The budget account does not need to be entered on transactions; it can be derived from the internal fund code at the time of reporting.

The budget account comprises three component elements and an account title, as described in Table 4.

Table 4. Definition and Format of the Budget Account

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Agency Identifier	Identifies the agency that is responsible for the budget account. This is the same as the Agency Identifier shown as part of the Treasury Account Symbol.	Treasury/OMB	000-999	XXX	Mandatory
Budget Bureau Code	Represents a subdivision of an agency for presentation in the President's Budget.	OMB (A-11)	00-99	XX	Mandatory, when an account has budget authority
Budget Account Code	Used in conjunction with the agency identifier and the budget bureau code, uniquely represents a budget account, which is an administrative or functional subdivision of an agency and sometimes a budget bureau. This is generally the same code as the Main Account code shown as part of the Treasury Account Symbol unless it represents a consolidated account (more than one Treasury account).	OMB	0000-9999	XXXX	Mandatory, when an account has budget authority
Budget Account Title	The title assigned by OMB to a budget account.	OMB		125X	Mandatory, when an account has budget authority

5.1.4 Fund Attributes

Fund attributes are used to further characterize a fund. These attributes are generally not reported externally or captured on transactions. They are stored within the system for the following purposes:

- To enable querying on particular types of funds (e.g., all receipt accounts)
- For informational or internal reporting (e.g., to display the title of an account on an internal report)
- To facilitate different accounting treatment of funds (e.g., to enable derivation of the proper general ledger account for an account that has expired or is canceled).

Table 5 lists the fund attributes and describes them.

Table 5. Definition and Format of the Fund Attributes

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Federal Account Symbol Title	The title of the Federal account symbol assigned by Treasury. Federal account symbols constitute the “basic” elements of the TAS. For example, appropriation and fund accounts are listed with an agency identifier and main account code; no-year accounts include the “X.” Receipt accounts are listed with the main account and sub-account code.	Treasury (FAST Book)	Values are listed in the FAST Book	125X	Mandatory
Fund Type Code	Describes an account’s relationship to the government. This classification is established in law. FMS maintains the individual fund type codes in the Master Appropriation File (MAF). The MAF consists of a record for each Treasury/Appropriation Fund Group. Agencies update individual components of the MAF through the FACTS I application.	Treasury Master Appropriation File	01–General Fund 02–Special Fund 03–Public Enterprise Revolving Fund 04–Intra-governmental Revolving or Management Fund 06–Deposit Fund 07–Trust Non-revolving Fund 08–Trust Revolving Fund 09–Clearing Account	XX	Mandatory
Receipt Account Indicator	Indicates whether a fund is a receipt account or is not a receipt account (an expenditure account).	Treasury	Y–Yes N–No	A	Mandatory
Financing Account Code	Indicates whether the fund is a Direct Loan Financing Account, is a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	Treasury	D–Direct G–Guaranteed N–Non-financing	A	Mandatory
FACTS II Reportable Indicator	Indicates whether the fund submits budget execution information to OMB and Treasury via FACTS II. (Not all accounts submit data through FACTS II.)	Treasury	Y–Yes N–No	A	Mandatory

Table 5. Definition and Format of the Fund Attributes

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Start Date	Represents the date when a Federal account symbol was established in Treasury's central accounting system.	Treasury		MMDDYYYY	Mandatory
Expiration Date	Represents the date when a TAFS expires.	OMB		MMDDYYYY	Mandatory
Cancellation Date	Represents the last date on which a fund may disburse. For most funds, it is 5 years beyond the ending fiscal year of the period of availability unless specified otherwise in law.	OMB		MMDDYYYY	Mandatory
Authority Duration Code	Indicates whether a TAFS is an annual year account (A), multiyear account (M) or no-year account (X).	Treasury	A—Annual account M—Multiyear account X—No-year account	A	Mandatory

5.1.5 USSGL Account Attributes Associated with Internal Fund Code

USSGL account attributes further describe a USSGL account in order to meet specific external reporting requirements, as described in the USSGL Supplement to the TFM.

Several USSGL account attributes are logically associated with an internal fund. Associating these attributes with the agency's internal fund allows the system to derive the applicable attribute from the internal fund code when a transaction is recorded. The USSGL account attributes associated with a fund are described in Table 6.

Table 6. Definition and Format of the USSGL Account Attributes Associated with Internal Fund Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Apportionment Category Code	Indicates whether budgetary resources distributed by OMB are category A (apportioned by calendar quarters or by other specified time periods); category B (apportioned by programs, activities, projects, or combinations thereof); or category C (not subject to apportionment).	Treasury FACTS I and II guidance	A—Category A B—Category B C—Not subject to apportionment	A	Mandatory, when posting to a USSGL account that requires the attribute
BEA Category Code	Indicates whether the BEA category is mandatory or discretionary.	Treasury FACTS I and II guidance	D—Discretionary M—Mandatory	A	Mandatory, when posting to a USSGL account that requires the attribute
Borrowing Source Code	Indicates the source from which the borrowing took place.	Treasury FACTS I and II guidance	T—Treasury P—Public F—Federal Financing Bank	A	Mandatory, when posting to a USSGL account that requires the attribute

Table 6. Definition and Format of the USSGL Account Attributes Associated with Internal Fund Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Budget Function or Subfunction Code	Classifies data according to major purpose served or national need addressed. Classifications are required by the Congressional Budget Act of 1974.	OMB (A-11)	000-999 000-999	XXX XXX (2 segments)	Mandatory, when posting to a USSGL account that requires the attribute
Custodial or Noncustodial Code	Indicates whether the balance being reported is custodial or noncustodial and whether it was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	Treasury FACTS I guidance	S–Custodial A–Noncustodial	A	Mandatory, when posting to a USSGL account that requires the attribute
Definite or Indefinite Code	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	Treasury FACTS II guidance	D–Definite I–Indefinite	A	Mandatory, when posting to a USSGL account that requires the attribute
Direct or Reimbursable Code	Indicates whether amounts for goods or services are financed by offsetting collections.	Treasury FACTS II guidance	D–Direct R–Reimbursable	A	Mandatory, when posting to a USSGL account that requires the attribute

Additional USSGL account attributes are identified and discussed in the sections on the program category of elements and the general accounting category of elements.

5.2 ORGANIZATION CATEGORY

The organization category of elements classifies financial transactions by the entities responsible for managing resources and carrying out the programs and activities of the Federal government. Organization elements are used by agencies to support both external and internal financial reporting, as well as management functions. Externally, organization codes identify the reporting entity. Internally, organization codes identify the entities to which budgetary resources are allocated.

The elements of the organization category are related hierarchically and divided into two subcategories: the entity identifier and the internal organization. The entity identifier represents the two highest levels of the hierarchy: the agency and the bureau. The internal organization represents the lower levels of an agency's organization. The purpose and use of these elements are discussed in the following subsections.

Figure 3 illustrates the internal organization code in a hierarchical structure.

Figure 3. Illustration of Hierarchical Organization Structure

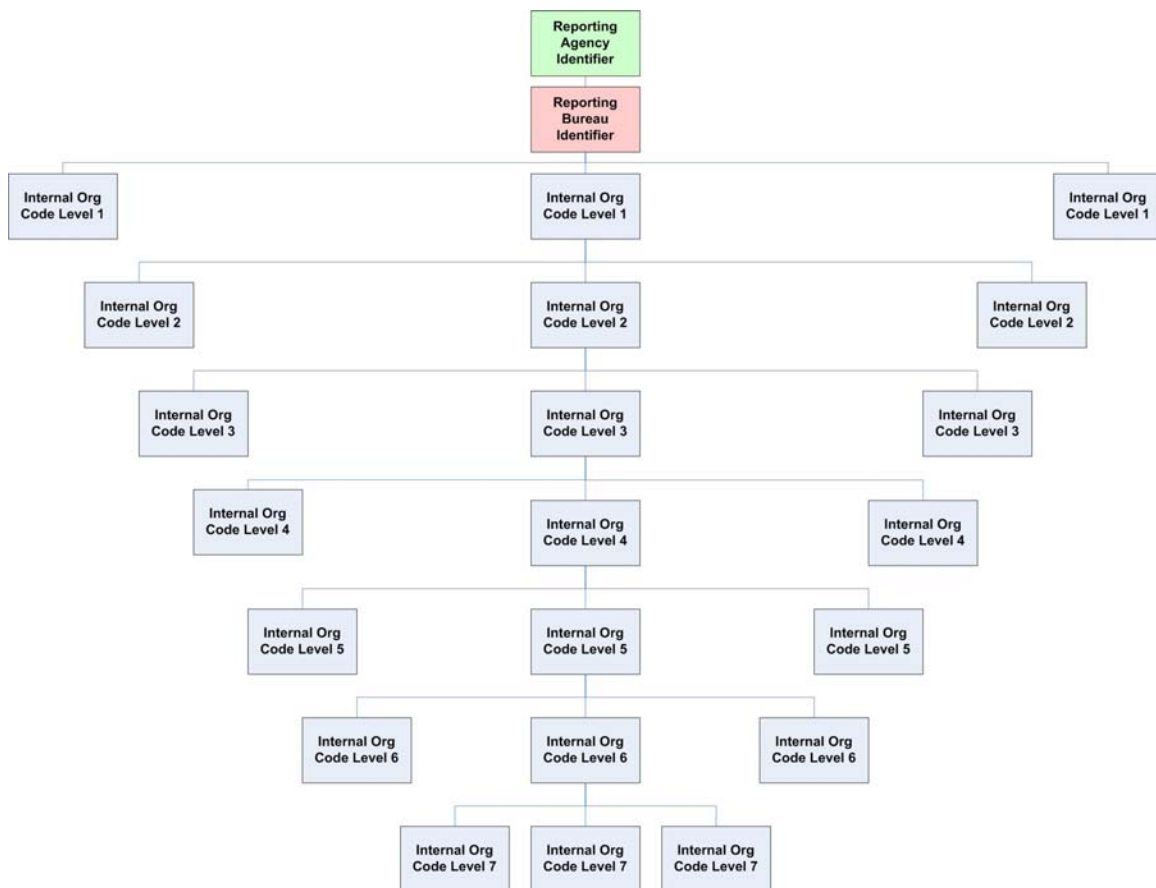
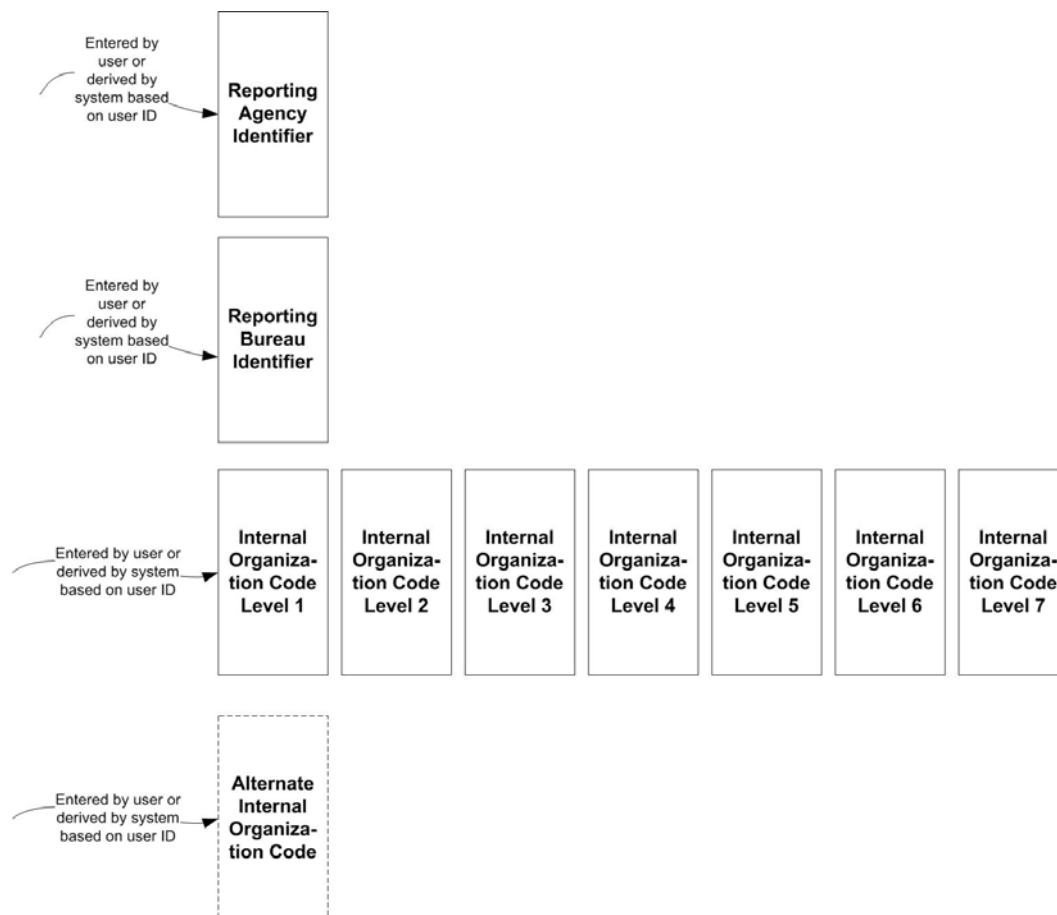


Figure 4 illustrates the elements of the organization category, including those that are entered and those that can be derived either at the time of entry or at the time of reporting.

Figure 4. Relationship among Elements in the Organization Category



5.2.1 Entity Identifier

The entity identifier classifies transactions by the major organizations and suborganizations of the Federal government. It is used to group transactions by the primary reporting entities and component organizations of the Federal government that issue general-purpose financial statements, as described in SFFAC 2, *Entity and Display*. The primary reporting entities of the Federal government are the departments and major independent agencies and their suborganizations (bureaus, administrations, or agencies).

The entity identifier consists of two component elements:

- Reporting agency identifier—a 3-character code that identifies the major departments and independent agencies of the Federal government
- Reporting bureau identifier—a 2-character code that identifies the major suborganizations of the agencies, sometimes called administrations, services, and

agencies. (Not all agencies have bureaus. Agencies that do not have bureaus will use the code “00” as the reporting bureau code.)

Uses of the reporting agency and bureau identifiers include the following:

- Segregating the transactions in one agency or bureau from those of another in a shared service environment in which multiple agencies or bureaus use the same instance of a financial system
- Summarizing financial data for preparation of financial statements at the agency and bureau level
- Eliminating intra-agency transactions (i.e., transactions between bureaus) before reporting to Treasury.

The entity identifier is a mandatory classification element. When an agency’s users are associated with only one agency and bureau, the entity identifier can be derived from the user ID. However, if a single user records transactions for multiple agencies or bureaus, the code would need to be entered.

Table 7 describes the entity identifier.

Table 7. Definition and Format of the Entity Identifier

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Reporting Agency Identifier	Identifies a major department or independent agency of the Federal government.	Treasury	000-999	XXX	Mandatory
Reporting Bureau Identifier	Identifies a major suborganization of the agency, sometimes called an administration, service, or agency. (Not all agencies have bureaus.)	Treasury	00-99	XX	Mandatory

5.2.2 Internal Organization Code

The internal organization code identifies the entities that manage resources below the agency and bureau levels. An example of an internal organization is an office or a division.

Many agencies establish multiple levels of internal organizations for allotting and suballotting apportioned resources for management’s use and budgetary control. Some agencies may choose to use organization units as cost centers for the purpose of accumulating costs (see Section 5.5, Cost Category, for separate discussion on cost elements).

The internal organization code in the CGAC structure consists of seven hierarchical levels, each with a 6-character alphanumeric code. In a hierarchy, the individual component levels have a parent/child relationship, which enables summarization of data at any level established. The CGAC structure accommodates a minimum of seven levels in the hierarchy. A financial management system may provide more lev-

els; an agency may use less. The names associated with each level (such as office or division) are assigned by the agency, as well as the values for the code.

The alternate internal organization code is a single 20-character alphanumeric code. The internal organization hierarchies associated with this code are maintained in a separate application referred to as the Organization Registry.

Use of either the internal organization code or the alternate internal organization code is mandatory. If one is used, the other cannot be used.

Table 8 describes the internal organization code.

Table 8. Definition and Format of the Internal Organization Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Internal Organization Code	Identifies an entity that manages resources below the agency and bureau level. An example of an internal organization is an office or a division.	Agency	Agency-defined	XXXXXX (7 levels)	Mandatory, to the level of the hierarchy defined by the agency unless the Alternate Internal Organization Code is used
Alternate Internal Organization Code	Identifies an entity that manages resources below the agency and bureau level.	Agency	Agency-defined	20X	Can be used instead of the Internal Organization Code

5.3 PROGRAM CATEGORY

The program category of elements categorizes financial information by strategic goal, program, project, and line of business. These are terms used to describe what an agency does and the types of things for which it is funded.

The program category of elements is intended to support both financial and budgetary reporting, as well as funds control. Any of the elements can also serve as items whose costs are to be measured (see separate cost category of elements).

The program category includes the following individual elements:

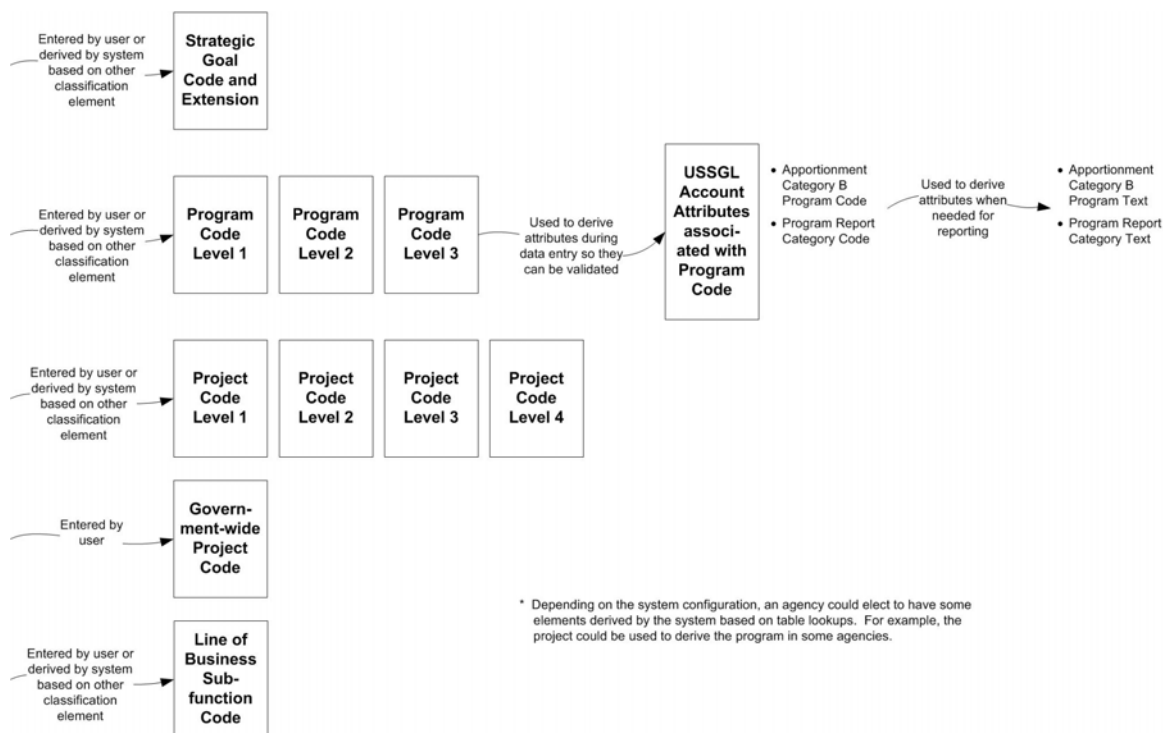
- Strategic goal
- Program
- USSGL account attributes associated with program code
- Project
- Government-wide project
- Line of business subfunction.

The CGAC structure provides for a certain degree of flexibility in the program area to accommodate differences in agencies' program structures, due, in part, to the variances in appropriations language from one agency to another. The following are some examples of flexibility for elements in this category:

- The strategic goal, project, and line of business subfunction elements are optional classifications.
- The order of the elements or relationships between the elements is not defined, but an agency might want to establish logical relationships between the elements to minimize data entry. For example, if an agency's projects directly relate to its programs, which in turn directly align with its strategic goals, the agency might want to establish business rules that enable the program and strategic goal classification to be derived from the project code entered on a transaction.
- The CGAC structure allows an agency to define the number of levels and name the individual levels of the program and project elements.

Figure 5 illustrates the elements of the program category, including those that are entered and those that can be derived either at the time of entry or at the time of reporting.

Figure 5. Relationship among Elements in the Program Category



A detailed description of each of the program elements follows.

5.3.1 Strategic Goal

A strategic goal is a statement of aim or purpose included in a strategic plan (required under GPRA) that defines how an agency will carry out a major segment of its mission over a certain period. In a performance budget, strategic goals are linked with the cost of specific programs and activities that contribute to them.

Many agencies prepare the Statement of Net Cost by strategic goal. OMB Circular A-136, *Financial Reporting Requirements*, provides the following guidance:

Preparers of the Statement of Net Cost should present responsibility segments that align directly with the major goals and outputs described in the entity's strategic and performance plans, required by the Government Performance and Results Act.

The strategic goal element is included in the CGAC structure to support the reporting needs of agencies that prepare the Statement of Net Cost by strategic goal.

The strategic goal element in the CGAC structure comprises two hierarchical levels, each consisting of a 2-character alphanumeric field. The number of levels in the structure represents the minimum number that a financial management system must

provide. A system may provide more levels; an agency may use less. The values for the code are assigned by the agency.

The strategic goal element is an optional classification element. In many cases, a strategic goal can be derived from an agency's programs or projects. Such is the case when an individual program or project relates to just one strategic goal. In other cases, a single program or project may contribute to multiple strategic goals, and the system cannot derive the strategic goal code from the program or project entered on a transaction. In the latter case, to classify transactions by strategic goal code, the agency would have to enter the code on each transaction (or possibly use an allocation process to assign financial activity to it).

Table 9 describes the strategic goal code.

Table 9. Definition and Format of the Strategic Goal Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Strategic Goal Code	States the aim or purpose included in a strategic plan (required under GPRA) and defines how an agency will carry out a major segment of its mission over a certain period.	Agency	Agency-defined	XX (2 levels)	Optional

5.3.2 Program

All agencies report on programs at some level, but not all agencies use the term “program” to describe this type of classification. The names used to identify a program structure within an agency often vary depending on how the agency's appropriation language is written. Some agencies use the term “function” or “budget activity” to describe the work they perform in carrying out their missions.

The Government Accountability Office's (GAO's) *A Glossary of Terms Used in the Federal Budget Process* contains the following definition of “program”:

Generally, an organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities. Because the term has many uses in practice, it does not have a well-defined, standard meaning in the legislative process. It is used to describe an agency's mission, functions, activities, services, projects, and processes.

Most agencies use some type of hierarchical structure to capture financial information related to their programs (e.g., programs and subprograms), but the number of levels used and the names assigned to each level vary from agency to agency. For example, one agency might establish a three-level program element structure with the names “Program,” “Subprogram,” and “Activity” at each level, while another agency might use “Budget Activity,” “Budget Subactivity,” and “Program” to describe each level.

The program element in the CGAC structure comprises three hierarchical levels, each consisting of a 4-character alphanumeric field. The number of levels in the structure

represents the minimum number a financial management system must provide. A system may provide more levels; an agency may use less. The names associated with each level (such as program, subprogram) are assigned by the agency, as well as the values for the code.

The program element is a mandatory classification element in the CGAC structure. An agency might be able to derive a program code based on a project code or other element of the classification structure such as a fund, organization, or activity.

Uses of the program element include the following:

- To classify obligations by program activities. Program activities represent the operations financed by a specific budget account. Obligations by program activity are presented in the program and financing schedules (Schedule P) of the President's Budget. OMB Circular A-11 suggests that agencies' financial systems record obligations in a way that allows for summarization by program activity.
- To classify transactions (or capture costs) by the programs assessed using the *Program Assessment and Rating Tool (PART)*. PART is used to assess the performance of Federal programs. Although many of the factors assessed in PART programs are not financial, cost is one factor that is often used in assessing efficiency.
- To classify transactions by the programs reported in the agency's financial statements. Some agencies report on major programs in their Statement of Net Cost. The financial system should record transactions in a way that facilitates reporting by these programs.
- To derive the USSGL account attributes for category B programs. Category B programs represent a distribution made by OMB of budgetary resources that are subject to the Anti-Deficiency Act. Because they represent a limitation on obligations, the program element of the classification structure must be directly associated with the category B program code in order to identify the limitation when recording the allotment and subsequent obligations applicable to it.
- To derive the USSGL account attributes for program report categories. Program report categories are meaningful categories that an agency and OMB establish for reporting obligations through FACTS II and on the SF 133, *Report on Budget Execution and Budgetary Resources*. Program report categories may apply to both apportionment categories A and B, but not every TAFS uses program report categories. OMB A-11 states that categories should be based on elements that agencies track in their financial systems. In some cases, they may be the programs that are or will be evaluated using the PART. In other cases, they may be the same programs that appear in the Program and Financing Schedule of the President's Budget.

Table 10 describes the program code.

Table 10. Definition and Format of the Program Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Program Code	Identifies an organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities.	Agency	Agency-defined	XXXX (3 levels)	Mandatory

5.3.3 USSGL Account Attributes Associated with Program Code

USSGL account attributes further describe a USSGL account in order to meet specific external reporting requirements as described in the USSGL Supplement to the TFM.

The following attributes are logically associated with the program code:

- Apportionment category B program code
- Apportionment category B program text
- Program report category code
- Program report category text.

Table 11 describes these attributes. Associating these attributes with the agency's program code allows the system to derive the applicable attribute when a transaction is recorded.

Table 11. Definition and Format of the USSGL Account Attributes Associated with Program Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Apportionment Category B Program Code	Identifies the category B program used on the apportionment schedule (SF 132). The category B program is used to describe a distribution made by OMB of budgetary resources. OMB uses a category B program, which is subject to the Anti-Deficiency Act, to limit obligations. This code is used to report category B obligations.	OMB	000-999	XXX	Mandatory, when posting to a USSGL account that requires the attribute
Apportionment Category B Program Text	Describes the apportionment category B program.	OMB		25X	Mandatory, when posting to a USSGL account that requires the attribute
Program Report Category Code	Identifies a program report category that agencies use when reporting their obligations in FACTS II. Agencies may use this code when reporting either category A or category B obligations. Unlike the apportionment category B program, this code is NOT subject to the Anti-Deficiency Act.	OMB	000-999	XXX	Mandatory, when posting to a USSGL account that requires the attribute (and when the agency uses Program Report Categories)

Table 11. Definition and Format of the USSGL Account Attributes Associated with Program Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Program Report Category Text	Describes the program report category.	OMB		25X	Mandatory, when posting to a USSGL account that requires the attribute (and when the agency uses Program Report Categories)

5.3.4 Project

A project is a planned undertaking of something to be accomplished or produced, or an undertaking having a finite beginning and finite end. Examples are a construction project, a research and development project, and a reimbursable project.

Sometimes projects are material enough that they are considered a program within the agency. In this case, the agency might want to capture it in the program structure. In other cases, an agency might need to capture costs of a specific project that is not directly related to a program or that crosses over many programs. The project element is provided as a separate element in the CGAC structure for these purposes.

The project element in the CGAC structure comprises four hierarchical levels, each consisting of a 6-character alphanumeric field. The number of levels in the structure represents the minimum number that a financial management system must provide. A system may provide more levels; an agency may use less. The names associated with each level (such as project or subproject) are assigned by the agency, as well as the values for the code.

The project element is an optional classification element. When used, it is generally entered on a transaction and not derived from any other classification element.

Table 12 describes the project code.

Table 12. Definition and Format of the Project Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Project Code	Identifies a planned undertaking of something to be accomplished or produced or an undertaking having a finite beginning and finite end.	Agency	Agency-defined	XXXXXX (4 levels)	Optional

5.3.5 Government-Wide Project

A government-wide project code field has been set aside in the CGAC structure to track expenditures or costs of an initiative, project, program, activity, or special unplanned event that cuts across many Federal agencies and for which funding may or

may not have been provided. The government-wide project code is intended to facilitate the aggregation and comparison of certain data on a government-wide project (e.g., costs associated with Hurricane Katrina).

The government-wide project code will be captured in a separate field from the agency's program, activity, or project fields in order to allow the agency to continue accounting for its normal planned budget activities concurrently with capturing data on a government-wide project.

The government-wide project element is a 6-character alphanumeric field. Its use is defined by OMB. When used, its code value will be assigned by OMB. The government-wide project code will be entered on transactions, when appropriate. See Table 13.

Table 13. Definition and Format of the Government-Wide Project Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Government-Wide Project Code	Identifies a project or special unplanned event cutting across all Federal agencies for which expenditures or costs are to be tracked and for which funding may or may not have been previously provided.	OMB	TBD	XXXXXX	Mandatory, if used

5.3.6 Line of Business Subfunction

OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, includes a requirement for the line of business subfunction code on each agency's Exhibit 53, Agency IT Investment Portfolio, and on Exhibit 300, Capital Asset Plan and Business Case Summary.

The line of business subfunction code is similar to one of the USSGL account attributes—the *budget function or subfunction code*—which is defined in the Fund Category (see section 5.1.5, page 26). The line of business subfunction code defined here is a separate element needed because the budget function or subfunction code is based on funding provided, while the line of business subfunction code represents how funds were spent. Valid values for the budget function or subfunction code are found in OMB Circular A-11, while valid values for the line of business subfunction code are found in the FEA Business Reference Model.

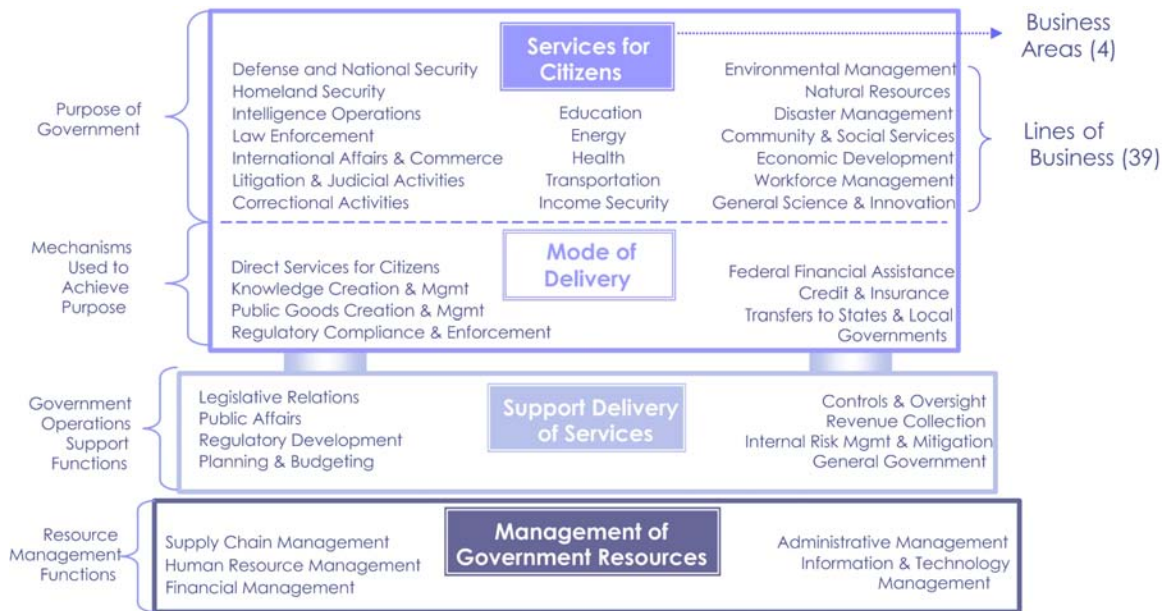
The Federal Enterprise Architecture's (FEA) Business Reference Model (BRM) provides a framework that facilitates a functional (rather than organizational) view of the Federal government's lines of business, including its internal operations and its services for citizens, independent of the agencies that perform them. A functional view enables agency officials to analyze organizational needs by function, and propose options for allocating resources by functional area in order to optimize their use, both within and across agencies.

The BRM is a tiered hierarchical structure representing the business functions of the Federal government. Four business areas are at the highest level tier followed by lines

of business and by subfunctions. The business areas separate government operations into high-level categories relating to the purpose of government (Services for Citizens), the mechanisms the government uses to achieve its purpose (Mode of Delivery), the support functions necessary to conduct government operations (Support Delivery of Services), and the resource management functions that support all areas of the government's business (Management of Government Resources). Each business area is divided into distinct lines of business and further divided into subfunctions which provide more specific functional definitions.

Figure 6 is an overview of the BRM.

Figure 6. Lines of Business in the FEA Business Reference Model



The Services for Citizens Business Area describes the mission and purpose of the Federal government in terms of the services it provides. It includes the delivery of citizen-focused, public, and collective goods and benefits as a service or obligation of the Federal government. There are 19 lines of business in this area, which are further divided into 73 subfunctions.

The Mode of Delivery Business Area is coupled with the Services for Citizens Business Area, and it describes the mechanisms used by the government to achieve the purpose of government. Agencies are not required to report the Mode of Delivery business area under the line of business subfunction code.

The two remaining business areas are Support Delivery of Services and Management of Government Resources. Support Delivery of Services provides the policy, programmatic, and managerial foundation to support Federal government operations. The 8 lines of business in the first area are further decomposed into 37 subfunctions which refer to the back-office support activities that enable the government to operate efficiently. The 5 lines of business in the second area are further decomposed into 33 subfunctions.

As an example, one of the lines of business under the Management of Government Resources business area is Financial Management. Within this line of business, the seven subfunctions are Accounting, Funds Control, Payments, Collections and Receivables, Assets and Liability Management, Reporting and Information, and Cost Accounting / Performance Measurement.

Other reporting requirements are expected to develop over time as agencies adopt the FEA. Agencies should use the line of business subfunction code to capture this information when they need to report on it. The line of business subfunction code may be related to other classification elements such as a project code. If so, it could be derived; otherwise, it would need to be entered by a user. Table 14 describes this code.

Table 14. Definition and Format of the Line of Business Subfunction Code

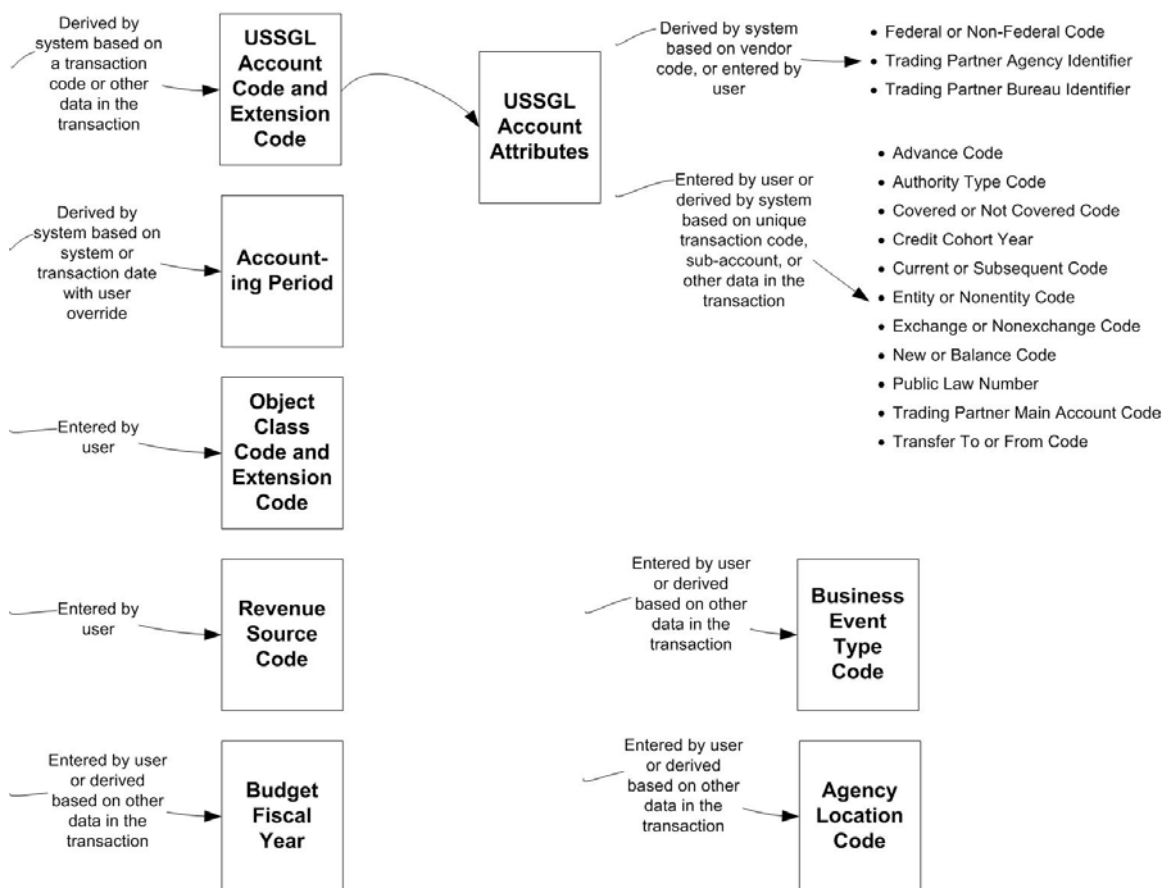
Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Line of Business Subfunction Code	Identifies the services the government uses to deliver its purpose, the support functions necessary to conduct government operations, and the resource management functions that support all areas of the government's business.	OMB (FEA program management office)	001-999	XXX	Optional

5.4 GENERAL ACCOUNTING CATEGORY

The general accounting category includes several distinct elements that provide detail about the nature or type and timing of a transaction. It also includes elements needed for reporting on an agency's Fund Balance with Treasury (FBWT).

Figure 7 illustrates elements in the general accounting category, including those that are entered and those that can be derived either at the time of entry or at the time of reporting.

Figure 7. Relationship among Elements in the General Accounting Category



5.4.1 USSGL Account/USSGL Account Extension

A USSGL account code is any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by OMB and Treasury. Every financial transaction must be classified by one or more debit entries and one or more credit entries to a USSGL account.

The inclusion of the USSGL account code in the CGAC structure is not meant to imply that it is necessarily “entered” on a transaction; rather, it is an essential element of accounting classification. The intent is to propose a standard length for the extension to the standard code used by agencies for internal accounting.

The USSGL account within the CGAC structure has two component elements:

- USSGL account code—a 6-digit account code assigned by Treasury. (A 6-digit field has been established to accommodate future expansion of the USSGL account code by Treasury. The current account code has 4 digits. Agencies may not use the additional 2 digits for internal use.)
- USSGL account extension code—a 2-character alphanumeric extension to the USSGL account code assigned by the agency for agency-specific reporting needs.

Financial management systems use various methods to derive the USSGL account postings on a transaction. In general, the USSGL's effect in the system is determined by a combination of the form (or document type) selected by the user, other data entered on the transaction, and business rules and system logic. Some systems use a shorthand code or "transaction code" to derive the USSGL postings. In limited cases, the system may allow posting of a nonstandard transaction in which the user selects the USSGL account code upon entry.

The USSGL account extension code is an optional field for agencies. However, agencies may not amend the USSGL account code field to accommodate agency-specific reporting needs. For example, if an additional level of detail is needed beyond the USSGL account 1010 (FBWT), agencies should not create accounts such as 1011, 1012, etc. Instead, an account extension should be used with account 1010. When agencies use the USSGL account extension code, financial systems must summarize the data at the USSGL account level for external reporting (see Table 15).

Table 15. Definition and Format of the USSGL Account/USSGL Account Extension

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
USSGL Account Code	Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury.	Treasury	100000-999999	NNNNNN (includes 2 digits for future expansion)	Mandatory
USSGL Account Extension Code	An agency-defined extension to the USSGL account for agency-specific reporting needs.	Agency	Agency-defined	XX	Optional

5.4.2 USSGL Account Attributes

USSGL account attributes further describe a USSGL account in order to meet specific external reporting requirements as described in the TFM USSGL Supplement.

Agencies submit their adjusted trial balances to Treasury through FACTS I and FACTS II at the USSGL account and attribute level. The account balances by attribute enable Treasury to prepare the *Financial Report of the United States Government*; the SF 133, *Report on Budget Execution and Budgetary Resources*; the FMS 2108, *Year-End Closing Statement*; and portions of the prior-year column of the Program and Financing Schedule of the President's Budget.

Several of the USSGL account attributes that are logically associated with a fund or program have been discussed in previous sections. The remaining attributes, listed in Table 16 and Table 17, are grouped by how the data might be captured or derived in a financial system.

The attributes shown in Table 16 can be derived, in most cases, from the vendor code entered on a transaction. In general, the attributes shown in Table 17 cannot be derived from any other accounting classification element. Some agencies set up unique transaction codes or general ledger sub-accounts that derive the attribute. In other cases, the user enters it.

Table 16. Definition and Format of the USSGL Account Attributes Derivable from Vendor

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Federal or Non-Federal Code	Identifies the type of entity involved in transactions with the reporting entity: other Federal entities (F) or non-Federal entities such as private/local/state/tribal/foreign governments (N), or exceptions for other non-Federal partners (E).	Treasury FACTS I and II guidance	F—Federal N—Non-Federal E—Non-Federal Exception	A	Mandatory, when posting to a USSGL account that requires the attribute
Trading Partner Agency Identifier	Identifies the other Federal agency involved in transactions with the reporting entity. Is used in FACTS I in conjunction with a Federal or Non-Federal code of "F." Is used in FACTS II in conjunction with a Trading Partner Main Account Code and a Transfer To or From Code to identify the agency involved in a budgetary allocation (cannot be derived from a vendor code when used on budgetary allocations).	Treasury	000-999	XXX	Mandatory, when posting to a USSGL account that requires the attribute
Trading Partner Bureau Identifier	Identifies the other Federal bureau involved in transactions with the reporting entity. Is used in conjunction with a trading partner agency identifier and accommodates future decomposition of trading partners in GFRS.	Treasury	00-99	XX	Mandatory, when posting to a USSGL account that requires the attribute

Table 17. Definition and Format of the USSGL Account Attributes that Cannot Be Derived

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Advance Code	Indicates whether a portion of the appropriation was advanced from a future year or was made available in a prior year.	Treasury FACTS II guidance	P—Advanced in prior year F—Advanced from future year X—Not applicable	A	Mandatory, when posting to a USSGL account that requires the attribute

Table 17. Definition and Format of the USSGL Account Attributes that Cannot Be Derived

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Authority Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL account code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	Treasury FACTS II guidance	P—Appropriation D—Advance Appropriation B—Borrowing Authority C—Contract Authority R—Re-appropriation S—Spending Authority from Offsetting Collections	A	Mandatory, when posting to a USSGL account that requires the attribute
Covered or Not Covered Code	Identifies liabilities as those covered by budgetary resources or those not covered by budgetary resources.	USSGL cross-walks to standard external reports	C—Covered by budgetary resources U—Not covered by budgetary resources	A	Mandatory, when posting to a USSGL account that requires the attribute
Credit Cohort Year	Identifies the fiscal year in which direct loans are obligated or guarantees are committed by a program, even if disbursements occur in subsequent fiscal years.	Treasury FACTS II guidance	4-digit year	YYYY	Mandatory, when posting to a USSGL account that requires the attribute
Current or Subsequent Code	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year, or after being reapportioned in a future fiscal year.	Treasury FACTS II guidance	A—Available in current period S—Available in subsequent period	A	Mandatory, when posting to a USSGL account that requires the attribute
Entity or Nonentity Code	Identifies assets as either those that the reporting entity has authority to use in its operations (entity assets) or those that are held by an entity but are not available to the entity to use in its operations (nonentity assets).	USSGL cross-walks to standard external reports	E- Entity O- Nonentity	A	Mandatory, when posting to a USSGL account that requires the attribute
Exchange or Nonexchange Code	Indicates whether the revenue is exchange revenue or nonexchange revenue.	Treasury FACTS I guidance	X—Exchange T—Nonexchange	A	Mandatory, when posting to a USSGL account that requires the attribute
New or Balance Code	Identifies whether an outlay (i.e., disbursement) is from new budget authority or balances of budget authority. It is required only on outlays in no-year funds.	Treasury FACTS II guidance	NEW—Outlays from new budget authority BAL—Outlays from balances brought forward	AAA	Mandatory, when posting to a USSGL account that requires the attribute
Public Law Number	Identifies the specific public law number that makes budget authority available to an agency, or reduces or rescinds it. Most frequently, the public law will be an appropriation act. Other types of authority include contract authority and borrowing authority. When multiple public law numbers exist, such as when there are continuing resolutions, account balances should be summarized using the most current public law number. An exception to this rule is when the public law number is associated with a supplemental appropriation.	Treasury FACTS II guidance	001-999 001-999	XXX XXX (2 segments)	Mandatory, when posting to a USSGL account that requires the attribute

Table 17. Definition and Format of the USSGL Account Attributes that Cannot Be Derived

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Trading Partner Main Account Code	Identifies the main account code of the other Federal entity involved in transactions with the reporting entity. Is used in conjunction with a trading partner agency identifier.	Treasury (FAST Book)	0000-9999	XXXX	Mandatory, when posting to a USSGL account that requires the attribute
Transfer To or From Code	Indicates whether the transfer is to or from another agency or account.	Treasury FACTS II guidance	F–From T–To	A	Mandatory, when posting to a USSGL account that requires the attribute

5.4.3 Accounting Period

An accounting period is the time period in which a transaction is effective in the general ledger. In most instances, this time period pertains to a fiscal month within a fiscal year. However, in some instances, an accounting period represents a period that falls before or after the fiscal month and is used for recording opening balances to the period or period-end adjustments applicable to a month, quarter, or fiscal year.

Accounting periods are used to group transactions by the time period in which they are reported. An accounting period is sometimes referred to as the reporting period because it represents the time period reflected in a set of financial statements (or other financial report).

Core Financial System Requirements specifies that Federal financial management systems support a minimum of 15 accounting periods to accommodate recording of opening balances, pre-closing entries, and closing transactions, in addition to the 12 fiscal months of the year.⁵ The CGAC structure standardizes the values used to represent these 15 accounting periods.

The fiscal year for the Federal government begins October 1 and ends September 30. In the CGAC structure, the first month of the fiscal year, October, is represented as “01,” the second month as “02,” etc. The fiscal year opening balance period is represented as “00,” and pre-closing and closing periods are represented as “13” and “14,” respectively. The fiscal year, which always corresponds to the year in which it ends, is represented by a 4-digit year.⁶

⁵ OFFM-NO-0106, January 2006, Requirement GLF-01: “Accounting periods—Maintain fifteen accounting periods per fiscal year. Provide the option to designate one period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries.”

⁶ Some Federal agencies prepare independent reports using a different fiscal year than described. For purposes of consolidated government-wide reporting, the agency must use the Treasury fiscal year, which ends September 30. Examples of Federal organizations with different fiscal years are the Farm Credit Administration and the Federal Deposit Insurance Corporation.

The 15 accounting periods accommodated in the CGAC structure represent a minimum number of periods that a financial management system must provide. An agency may use more. For example, some agencies might choose to establish additional periods to accommodate adjusting entries at the end of a month or quarter. The values used to represent these periods would be agency assigned and may not be any of the standard values of “00” through “14.”

The accounting period in the CGAC structure is represented by two component elements:

- Fiscal year—a 4-digit code representing the fiscal year
- Fiscal period—a 2-character code representing the fiscal month or adjustment period.

The accounting period is a mandatory classification element. It can generally be derived from the system date or transaction date (the actual date that the transaction is recorded), but can be overridden and entered by the user, when appropriate and allowed by agency management, to record a transaction in a prior month’s accounting period.

Table 18 describes the accounting period element.

Table 18. Definition and Format of the Accounting Period

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Accounting Period	Identifies the time period (fiscal year and fiscal month or adjustment period) in which a transaction is effective in the general ledger.	NA	4-digit fiscal year 2-character fiscal month or adjustment period	YYYYXX	Mandatory

5.4.4 Object Class/Object Class Extension

The object class classifies obligations by the items or services purchased by the Federal government (e.g., personnel compensation, supplies, rent, or equipment). Object classification is required when reporting obligations in accounts presented in the President’s Budget.

OMB establishes the standard codes, titles, and definitions of the object class. It is a 3-digit code described in Section 83 of OMB Circular A-11. Many agencies use an extension to the OMB object class for capturing additional detail to support internal information needs.

The CGAC structure accommodates the standard object class code prescribed by OMB plus an extension code for capturing agency-specific data:

- Object class code—a 3-digit numeric code assigned by OMB

- Object class extension code—a 3-character alphanumeric code assigned by the agency for agency-specific reporting needs.

The OMB standard object class code is a mandatory classification element on all obligating transactions or similar transactions that will require payments in the current or future period. The use of the object class extension code is optional. The object class code may be entered or derived at the time of recording a transaction, depending on the particular set of business rules established within a system.

Table 19 describes the object class code and the extension code.

Table 19. Definition and Format of the Object Class/Object Class Extension

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Object Class Code	Identifies obligations of the Federal government by the types of goods or services purchased (e.g., personnel compensation, supplies, rent, or equipment).	OMB (A-11)	100-999	NNN	Mandatory on obligating transactions
Object Class Extension Code	An agency-defined extension to the Object Class Code for agency-specific reporting.	Agency	Agency-defined	XXX	Optional

5.4.5 Revenue Source

The revenue source code classifies revenue and receipt transactions by the type or source of revenue. Some agencies use revenue source codes to categorize different types of fees collected or to distinguish between different types of reimbursable activity.

The revenue source code is generally used for internal accounting purposes; it is included in the CGAC structure because it is commonly used among agencies. FSIO-certified financial management systems must provide the capability to classify transactions by revenue source code, but its use by agencies is optional.

The revenue source code element in the CGAC structure is a 6-character alphanumeric code. Its code value is assigned by the agency. When used, it is generally entered by the user (not derived).

Table 20 describes the revenue source code.

Table 20. Definition and Format of the Revenue Source Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Revenue Source Code	Identifies the type or source of revenue when the general ledger account is not sufficiently descriptive for internal agency purposes.	Agency	Agency-defined	XXXXXX	Optional

5.4.6 Budget Fiscal Year

The budget fiscal year is the fiscal year in which the obligation is made and captured on the obligating document; it is used to distinguish whether subsequent adjustments affect a prior year or the current year. Agencies must maintain the budget fiscal year in their obligating documents to properly use the USSGL-prescribed entries for recording both upward and downward prior-year adjustments. Agencies must retain the budget fiscal year on the obligating document even when the obligation remains unliquidated in a subsequent fiscal year. The budget fiscal year is not the same as the TAS period of availability or the USSGL account attribute “New or Balance Code”; see section 5.4.2 for more information on the “New or Balance Code.”

The budget fiscal year element is described in Table 21.

Table 21. Definition and Format of the Budget Fiscal Year

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Budget Fiscal Year	Identifies the fiscal year in which an obligation is made.	NA	4-digit year	YYYY	Mandatory on obligating transactions

5.4.7 Business Event Type Code

The BETC is used to classify transactions that are reported to Treasury through all GWA-compliant FMS systems. It must be used in combination with the TAS to identify the type of activity (gross disbursement, offsetting collection, investment in Treasury securities, etc.) and the effect of a transaction on the FBWT. (The BETC replaces the transaction codes and standard subclasses previously used on the central accounting reports, such as those used on the FMS 224, *Statements of Transactions*.)

The BETC is an alphanumeric code with a maximum field length of 8 characters. The BETC is a mandatory classification element on FBWT transactions, except for collections where a Classification Key (CKey) is available for translation to a TAS and BETC.⁷ Its code values are assigned by Treasury and can be derived based on the type of transaction recorded.

⁷ A CKey refers to existing accounting data that an agency can specifically identify and link to a valid TAS/BETC combination. This allows systems to forward accounting data in current collection file formats to GWA. GWA then interprets the CKey into a valid TAS/BETC. For more information on CKeys, refer to http://fms.treas.gov/gwa/ref_guidance.html.

The BETC is described in Table 22.

Table 22. Definition and Format of the Business Event Type Code

Business Name	Definition	Source of Values	Domain Values	Format ^a	Optional or Mandatory
Business Event Type Code	Identifies the type of activity (gross disbursement, offsetting collection, investment in Treasury securities, etc.) and the effect of a transaction on the FBWT. Is used in combination with the TAS to classify transactions reported to Treasury through all GWA-compliant FMS systems.	Treasury		XXXXXXXX	Mandatory on FBWT transactions, except collections where a CKey is available

^a GWA documentation uses a "C" to denote an alphanumeric character field instead of an "X."

5.4.8 Agency Location Code

The ALC is assigned by Treasury to identify the particular accounting office within an agency that reports disbursements and collections to Treasury. The ALC is required when reporting transactions through the GWA system and on the FMS 224, *Statement of Transactions*; the FMS 1218 and 1219, *Statement of Accountability*; and the FMS 1220 and 1221, *Statement of Transactions*.

The ALC is an 8-character alphanumeric code. The first three characters of the ALC identify the agency, the second two identify the bureau within the agency, and the last three characters identify the particular office within the agency. The ALC is represented in a single 8-character field.

The ALC is a mandatory classification element on transactions that affect the FBWT and other cash accounts that must be reported to and reconciled with Treasury. An agency might be able to set up business rules to derive the ALC based on other data elements on the transaction, if a direct relationship exists. Otherwise, the ALC would need to be entered at the time of recording a transaction.

Table 23 describes this code.

Table 23. Definition and Format of the Agency Location Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Agency Location Code	Identifies the accounting office within an agency that reports disbursements and collections to Treasury.	Treasury	00000000-99999999	XXXXXXXX	Mandatory on transactions that affect the FBWT and other cash accounts that are reported to and reconciled with Treasury

5.5 COST CATEGORY

The cost category of elements includes some of the elements discussed in previous sections as well as two additional elements: cost center and activity.

SFFAS 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government*, provides guidance to Federal agencies on reporting the full cost of their programs, activities, and outputs. This standard requires a reporting entity to accumulate and regularly report the cost of its activities and to report the full costs of outputs in general-purpose financial reports. (Output is defined as any product or service generated from the consumption of resources.)

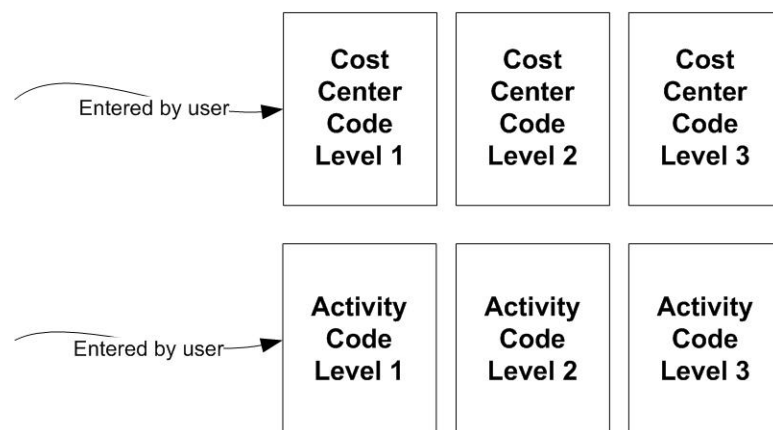
To accomplish the objectives of SFFAS 4, a reporting entity must establish responsibility segments. A responsibility segment is defined as a component of a reporting entity that is responsible for carrying out a mission, conducting a major line of activity, or producing one or a group of related products or services. From an accounting classification standpoint, a responsibility segment could be an organizational unit, such as a reporting bureau, or a major program.

SFFAS 4 provides guidance on structuring responsibility segments for the purpose of measuring and reporting the costs of each segment's outputs. Because a responsibility segment represents a major part of an entity, the statement suggests that the entity establish a network of cost centers that might be structured along different dimensions, such as organization units, operating processes, and activities.

The CGAC structure includes a specific cost center and activity element to enable agencies to collect and accumulate costs as described in SFFAS 4.

Figure 8 illustrates elements of the cost category, including those that are entered and those that can be derived either at the time of entry or at the time of reporting.

Figure 8. Relationship among Elements in the Cost Category



5.5.1 Cost Center

A cost center is a logical grouping of one or more related activities or organizational units into a common pool for the purpose of identifying the cost incurred. As an example, an agency could collect all costs associated with a specific building into a common pool (cost center) and then allocate them to specific outputs or activities.

The cost center code in the CGAC structure consists of three hierarchical levels, each with a 6-character alphanumeric code. The number of levels is the minimum a financial management system must provide. A system may provide more levels; an agency may use less. The names associated with each level and the values for the code are assigned by the agency.

The cost center element is an optional classification element.

Table 24 describes the cost center code.

Table 24. Definition and Format of the Cost Center Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Cost Center Code	Identifies a logical grouping of one or more related activities or organizational units into a common pool for the purpose of identifying the cost incurred.	Agency	Agency-defined	XXXXXX (3 levels)	Optional

5.5.2 Activity

SFFAS 4 defines an activity as follows:

The actual work task or step performed in producing and delivering products and services. An aggregation of actions performed within an organization that is useful for purposes of activity-based costing.

An activity, in this context, is not the same as a “budget activity.” Budget activity is generally another name for a program. Examples of activities include completing a study, preparing financial statements, or maintaining roads.

The activity code in the CGAC structure consists of three hierarchical levels, each with a 4-character alphanumeric code. The number of levels is the minimum a financial management system must provide. A system may provide more levels; an agency may use less. The names associated with each level (such as activity, subactivity, task, and subtask) are assigned by the agency, as well as the values for the code.

The activity element is an optional classification element. The activity code is generally entered on a transaction and not derived from any other classification element.

Table 25 describes the activity code.

Table 25. Definition and Format of the Activity Code

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Activity Code	Identifies the actual work task or step performed in producing and delivering products and services, or the aggregation of actions performed within an organization that is useful for purposes of activity-based costing.	Agency	Agency-defined	XXXX (3 levels)	Optional

5.5.3 Additional Cost Elements in the CGAC Structure

In addition to the cost center and activity elements, which are intended to be used specifically for cost accounting purposes, several existing CGAC elements can also be used to support the cost accounting process. In other words, these elements can be designated as entities or objects to which costs are collected, accumulated, and assigned. The elements are as follows:

- Internal fund
- TAS
- Internal organization (any and all levels)
- Strategic goal (any and all levels)
- Program (any and all levels)
- Project (any and all levels)
- Government-wide project
- Object class and extension
- Revenue source
- Any of the agency mission-specific elements.

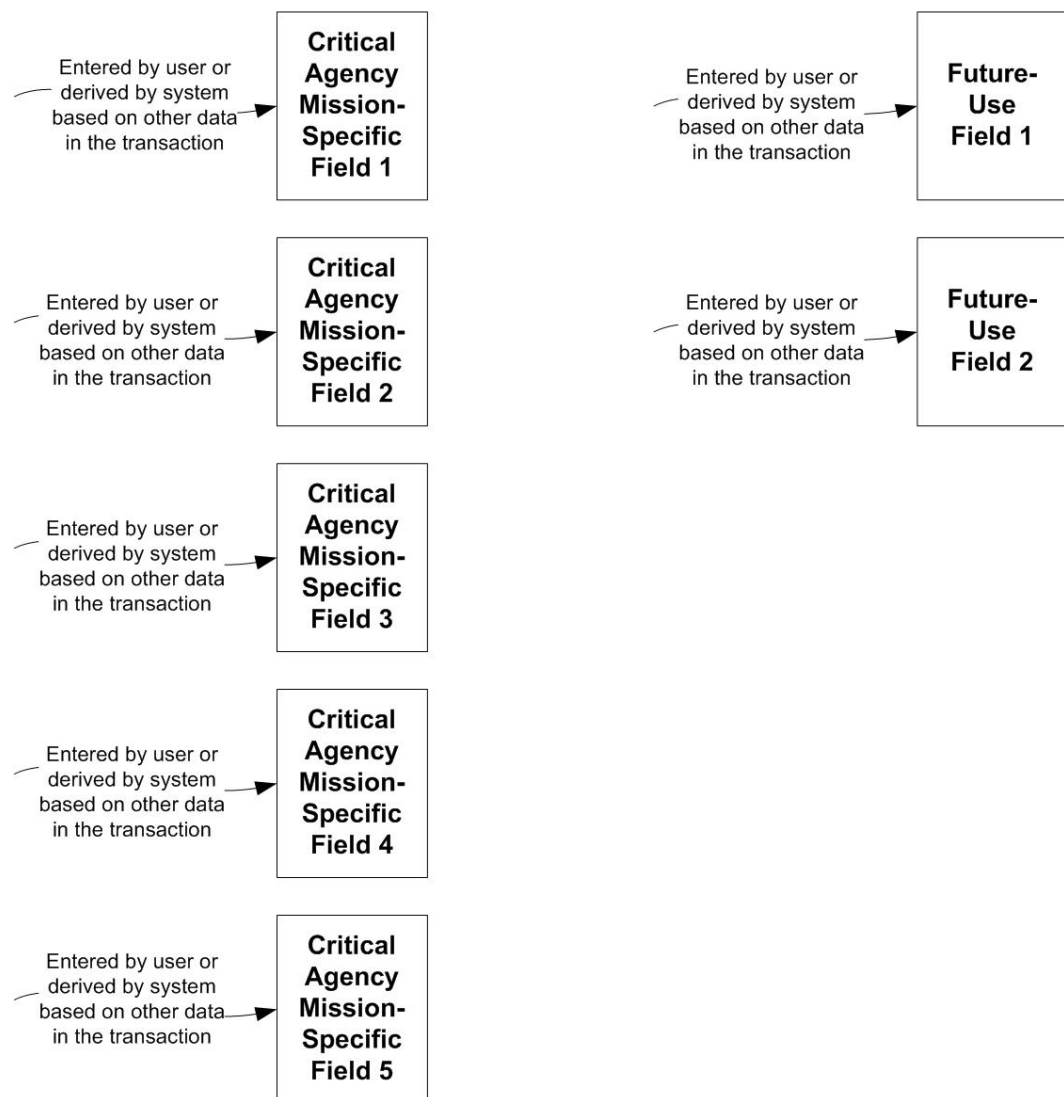
The particular elements used by an agency will depend on the nature of its operating environment.

5.6 CRITICAL AGENCY MISSION-SPECIFIC AND FUTURE-USE CATEGORY

The CGAC structure includes elements of defined field length for critical agency mission-specific needs and additional elements for future use.

Figure 9 illustrates elements of the critical agency mission-specific and future-use category, including those that are entered and those that can be derived either at the time of entry or at the time of reporting.

Figure 9. Relationship among Elements in the Critical Agency Mission-Specific and Future-Use Category



5.6.1 Critical Agency Mission-Specific Elements

Five agency-defined elements are included in the CGAC structure to accommodate classification of financial transactions for purposes other than those defined elsewhere in the CGAC structure.

These elements are not intended to be used in place of existing elements in the CGAC structure (e.g., internal fund, internal organization, program, or project) when an agency finds that the CGAC elements do not match the current names, definitions, or formats of the elements in the agency's existing classification structure. Agencies are expected to adapt their accounting classification structures to the CGAC structure and to make changes where needed to be consistent with the CGAC structure. Some examples of agency mission-critical elements are a case number or a loan type.

The critical agency mission-specific elements consist of one 20-character element and four 6-character elements. The business names and code values are assigned by the agency.

Table 26 describes these elements.

Table 26. Definition and Format of the Critical Agency Mission-Specific Elements

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Critical Agency Mission-Specific Field 1	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	20X	Optional
Critical Agency Mission-Specific Field 2	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional
Critical Agency Mission-Specific Field 3	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional
Critical Agency Mission-Specific Field 4	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional
Critical Agency Mission-Specific Field 5	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional

5.6.2 Future-Use Elements

Two elements are included in the CGAC structure to accommodate future changes in external reporting requirements. Each element consists of a 6-character alphanumeric code. Their business names and code values will be assigned by OMB or Treasury.

Table 27 describes these elements.

Table 27. Definition and Format of the Future-Use Elements

Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory
Future-Use Field 1	A unique classification element defined by OMB or Treasury for external reporting requirements.	OMB or Treasury	TBD	XXXXXX	TBD
Future-Use Field 2	A unique classification element defined by OMB or Treasury for external reporting requirements.	OMB or Treasury	TBD	XXXXXX	TBD

Appendix A

Approach to Developing the CGAC Structure

The CGAC structure was developed through a collaborative effort of the Federal financial management community. The project objectives were as follows:

- Define the objectives of a uniform accounting classification code
- Document the current accounting classification structures used within the 24 CFO Act agencies (the as-is environment)
- Determine which elements should be included in the CGAC structure
- Propose a CGAC structure that includes definitions of the elements, their format, and the domain values (or source of values) when the values are centrally defined.

The CGAC project was divided into six phases:

- Project initiation
- Development of CGAC vision and straw man
- Validation of the CGAC structure
- Issuance of an Exposure Draft of the proposed CGAC structure
- Discussion of feedback through facilitated review sessions
- Issuance of the final CGAC structure.

During the initial phase of the project, the sponsors were engaged to ensure that expectations were known, the project approach was acceptable, and requirements for government participation were defined.

The second phase established the vision for a common government-wide accounting classification structure that defined the objectives of developing a standard structure and its contribution to the goals of the FMLoB initiative. Initial interviews were conducted with six program agencies to gather information about their current accounting classification structures. Analysis of this information and requirements from Treasury for a new TAS format that agencies are to adopt in order to comply with the GWA Modernization Project⁸ were used to develop an initial straw man. The straw-man structure also incorporated standard classification elements required for external financial reporting and the common classification elements listed in the *Core Financial System Requirements*.

⁸ For more information on the GWA Modernization Project, see <http://www.fms.treas.gov/gwa/>.

During the third phase, the straw man was refined and validated with three key stakeholder groups:

- Representatives of the 24 CFO Act agencies
- Vendors of financial management systems
- Federal shared service providers.

The following workshops were conducted with program agencies:

- CGAC project overview
- Analysis of the Fund fields
- Analysis of the Organization fields
- Analysis of the Program, Project, Activity, and Strategic Goal fields
- Analysis of the remaining fields (Budget Fiscal Year, Cost Center, Object Class, Revenue Source, USSGL Account, and Accounting Period).

Agencies provided input on required codes, including the elements that should be included, the definition of each element, and the characteristics of each element (its field length, format, and number of levels where applicable). Agencies also provided information on the impact of implementation on agencies.

The following workshops were conducted with vendors and SSPs:

- CGAC project overview and discussion with vendors of approach and potential impact on software requirements
- Initial discussion with vendors and SSPs of migration planning and implementation approaches for the CGAC structure.

The team spent the majority of the time during the project on developing the actual structure. The basis for developing the structure included reporting guidance from FASAB, OMB, and Treasury; current sources of standardization; and the common financial reporting requirements of Federal agencies. The name for each element followed standard data naming conventions: elements that can have a variety of values include “code” in their name, elements with yes or no values include “indicator” in their names, etc.

In addition, a survey was issued to the 24 CFO Act agencies requesting information on their accounting classification structures, plans for standardization, and system life-cycle status. Survey responses provided additional input to development of the CGAC structure. Results of the survey are provided in a companion report, *Results of the Accounting Classification Information Survey*.

During the fourth phase of the project, the team developed an Exposure Draft of the CGAC structure. The Exposure Draft was used to solicit further comment from the

Federal financial management community before a final CGAC structure was published.

After comments were received on the Exposure Draft, the team conducted facilitated review sessions with program agencies to consider and resolve the comments. The following review sessions were conducted with program agencies:

- Analysis of general comments, including data structures and derivation rules
- Analysis of comments on the fund category of elements
- Analysis of comments on the program category of elements and fiscal year elements
- Analysis of comments on the organization category of elements, suggested additions, and other remaining elements.

Following the review sessions, the team met with several organizations to discuss specific topics or other comments and open items not resolved in the program agency review sessions:

- OMB—budget-related elements, including the Budget Fiscal Year element
- Department of Defense—internal fund, internal organization, and line of business subfunction codes
- Treasury FMS—TAS format, BETC, and ALC
- Federal Enterprise Architecture—line of business subfunction code
- CGAC subteam—elements related to funds control and cost accounting and the alternate internal organization code.

An additional session was held with qualified core financial system software vendors to discuss their concerns and feedback. A final review session was held in April 2007 with program agencies and vendors to provide an update on the changes agreed to since release of the Exposure Draft.

During the final phase of the project, the team updated this report to reflect the decisions made in the review sessions. This final version is to be adopted by the Federal financial management community

Appendix B

Agency Structures Prior to the CGAC Standard

Current standards allow for considerable flexibility in how an agency designs its accounting classification structure. For example, the standard classification values prescribed by Treasury and OMB may be stored in agencies' systems using different values or names, and then cross-walked or otherwise converted to conform to the prescribed format for external reporting. In addition, the *Core Financial System Requirements* does not specify the length, format, or definition and usage of the 13 classification elements that must be supported in all Federal financial management software in order to be qualified for Federal agency acquisition.

As stated in the *Core Financial System Requirements*,

Agencies have considerable leeway in how they elect to use tested capabilities.... In practice, the applicability of individual requirement provisions depends on business circumstances.

The data elements that a particular agency includes in its accounting classification will depend on data aggregation requirements for preparation of financial statements under the CFO Act, the appropriation structure, and other reporting and management needs of the agency.⁹

As a result, the accounting classification structure within each Federal agency is unique and highly customized to its local environment. Although some consistencies exist within the Federal accounting classification process (such as in the adoption of the USSGL account code at the transaction level), the current standards allow for a wide variance in the use of other system-provided classification elements.

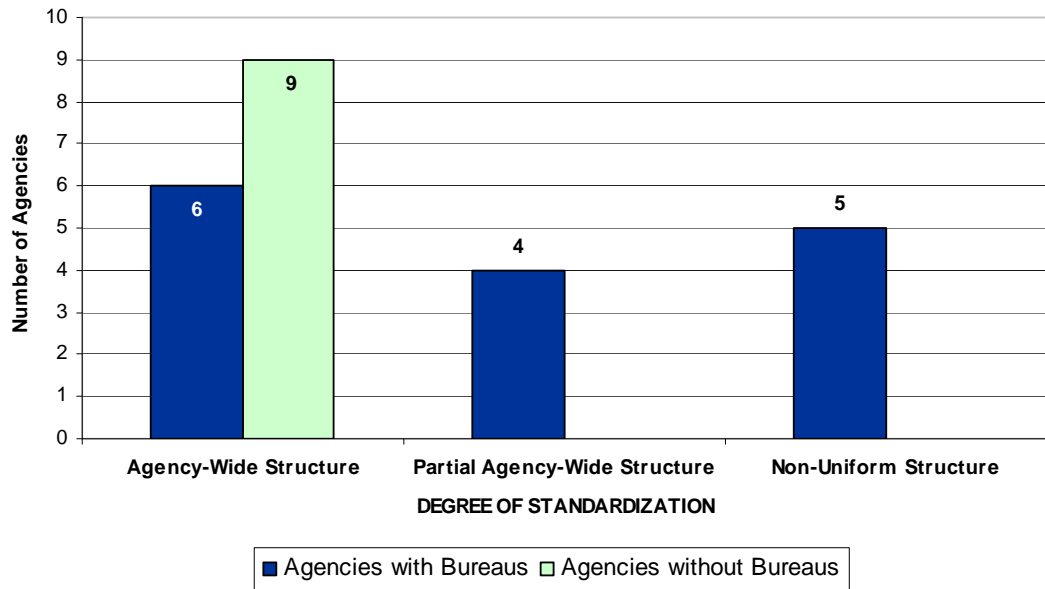
A survey was issued to the 24 CFO Act agencies requesting information on their accounting classification structures, plans for standardization, and system life-cycle status. Detailed analysis of the survey results led to the following findings:

- Many agencies still have not adopted an enterprise-wide accounting classification structure. Although most agencies responded that they have a standard enterprise-wide structure, analysis of the detailed information provided revealed that some of the agencies' bureaus had independent classification structures.
- There is a wide divergence in agency accounting classification structures. Agencies that have similar fields may call them by different names, or they may use different logic to drive similar business rules. The existing standards have not been detailed enough to drive meaningful standardization.

⁹ Office of Federal Financial Management, *Core Financial System Requirements*, OFFM-NO-0106, January 2006.

OMB Circular A-127, *Financial Management Systems*, requires each agency to use an agency-wide financial information classification structure.¹⁰ Figure 10 provides the responses to question 6 of the survey, “Have you adopted an agency-wide accounting classification structure?” As illustrated in the figure, it was determined that not all agencies have agency-wide structures.

Figure 10. Agency Adoption of an Agency-Wide Classification Structure



One-third of the agencies reported that they are implementing a new system that requires a change in classification structure, and another third are likely to change their structure in the near future. These agencies may be in a good position to adopt the CGAC structure, and its availability provides a common ground toward which the bureaus within an agency can move.

The wide variation in agency accounting classification structures can be seen in the way agencies define a fund and, in particular, in the way they define the period of availability for a fund. Figure 11 illustrates the variation in agency approaches to defining fund elements in three agencies.

¹⁰ The relevant language in A-127 is as follows: “Agency-wide Financial Information Classification Structure. The design of the financial management systems shall reflect an agency-wide financial information classification structure that is consistent with the U.S. Government Standard General Ledger, provides for tracking of specific program expenditures, and covers financial and financially related information.”

Figure 11. Comparison of Agency Approaches to Defining a Fund

Agency 1 Fund Fields:

TAFS	BEA	Limitation Code		Budget Year	Fund Activity Indicator			Apportionment Category	Sub-Apport Cat	Point Account
1730	M	A		06	R			A	00	00
	D, M	A, X, 2-9	R, D		R	T	N (n/a)	A, B, C, N (n/a)	00	Indicates agency

Agency 2 Fund Fields:

OPDIV ID	Fund Identifier	Appropriation FY	# Years	D / R	A / B	BEA
0G	0350	2006	1	D	A	D
Indicates agency			1-9	D, R	A, B, C	D, M

Agency 3 Fund Fields:

Fund Group	Period of Availability		Funding Fiscal Year
0800	A		2006
	A, X, M	T	

Agency 3 Category Field:

Category	
A	
A, B, C	D, E, F

Legend:

- Main Account Code
- Period of Availability years and/or codes
- Budget Enforcement Act codes
- Direct / Reimbursable code
- Apportionment Category code

Focusing on one field provides an example of variation between agencies. The period of availability for each agency's fund includes a beginning fiscal year and some indicator to be used to define the ending fiscal year:

- Agency 1 uses a 2-digit year and a separate code to identify whether it is an annual 1-year fund (A), a multiyear fund lasting from 2 to 9 years, or a no-year (X) fund.
- Agency 2 uses a 4-digit year and a separate code to identify whether the account is available from 1 to 9 years.
- Agency 3 uses a 4-digit year and a separate code to identify whether it is an annual 1-year fund (A), a no-year (X) fund, a multiyear fund (M), or a trust fund (T).

As a result of this variation in how the period of availability is captured, the software implemented in each agency had to be modified to calculate when funds are available. If the same fields and values were used, a single method for the calculation could be developed. In the three examples above, the same software product was used, so the variation was not driven by the product; instead, the product had to be changed to meet the data at a cost borne by the government.

Additional survey results, including examples of variation in classification structures used by agencies, are provided in a companion document, *Results of the Accounting Classification Information Survey*, posted on www.fsio.gov.

Appendix C

Contributors

Table 28 lists the individuals who contributed to development of the CGAC structure.

Table 28. Contributors

Organization	Name
Office of Management and Budget	David Alekson Chris Fairhall Kim Farington Adam Goldberg Teresa Tancre
Department of Agriculture	Ronald Baire Howard Campbell Tonya Hobson Kay Levy Osman Masahudu (Forest Service) James Mobley (Forest Service)
Department of Commerce	Steve Brunvoll (National Oceanic and Atmospheric Administration) Stewart Knott (Patent and Trademark Office) Mark Krieger (Patent and Trademark Office) Karen McBride (Office of Financial Management) Mary Palmer (Bureau of Economic Analysis) Carol Stout (Patent and Trademark Office)
Department of Defense	Ray Bombac (Business Transformation Agency) Robert Gonsa (Contractor, Business Transformation Agency) Kathy Hammer (Business Transformation Agency) Karl Payne (Business Transformation Agency) Michael Shannon (Contractor, Business Transformation Agency)
Department of Education	Angela Butler Danny Harris Anne Kibler Valerie Sciarra Steven Sirk
Department of Energy	Kirby Brace
Department of Health and Human Services	Jose Villar
Department of Housing and Urban Development	Irene Aggrey Gail Dise Mary Kohlmeier Tricia Mancuso
Department of the Interior	David Keel (Bureau of Indian Affairs) Clarence Smith Jan Smith Ily Soares (National Business Center SSP representative) Marvin Velasquez (National Business Center SSP representative)
Department of Justice	Mark Bouma (Drug Enforcement Administration) Arlene Helm Darryl Lawson

Table 28. Contributors

Organization	Name
Department of Labor	Patricia Clark Valerie Harris
Department of Transportation	Peter Basso Joanne Choi Laurie Howard J.B. Morgan (Federal Aviation Administration, Enterprise Services Center SSP representative) Bo Peeler (Federal Aviation Administration, Enterprise Services Center SSP representative) Meredith Powell Susan Tollerson Blanca Tovias (Federal Aviation Administration, Enterprise Services Center SSP representative)
Department of the Treasury	Doug Anderson (Bureau of Public Debt, Administrative Resource Center SSP representative) Aileen Burgman (Financial Management Service) Ed Coia (Financial Management Service) Rita Cronley (Financial Management Service) Vicki Fleming (Financial Management Service) Robin Gilliam (Financial Management Service) Holden Hogue (Financial Management Service) Arlene Johnson (Financial Management Service) Matt Miller (Bureau of Public Debt, Administrative Resource Center SSP representative) Judy Ochs (Departmental Offices, Domestic Finance) Judy Yuran (Financial Management Service)
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Federal Trade Commission	Diane Reinertson
General Services Administration	Jared Leicht Theresa Lewis Angela Smith (Federal Integrated Solutions Center SSP representative) Tanya Smith
National Aeronautics and Space Administration	Margaret Caulfield MelaJo Kubacki
National Science Foundation	Karin Dasuki Margie Yanchuk
Office of Personnel Management	Iris Edwards
Social Security Administration	Cass Glenn Kristina Poist

Table 28. Contributors

Organization	Name
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Program Office Support (LMI)	Carol Christian Debra Dunn Susan Johnson Joseph Kulenguski Loan Nguyen Delta Pelgrim Carol Pickens Ronald Rhodes Maureen Stratford Milissa Young-Loiselle

In addition to these individual contributions, the following organizations provided comments on the Exposure Draft:

- CFO Act agencies
 - Department of Agriculture
 - Department of Commerce
 - Department of Defense
 - Department of Education
 - Department of Energy
 - Department of Housing and Urban Development
 - Department of the Interior
 - Department of Justice
 - Department of State
 - Department of Transportation
 - Department of the Treasury
 - Department of Veterans Affairs
 - National Aeronautics and Space Administration

- General Services Administration
- National Science Foundation
- Nuclear Regulatory Commission
- Office of Personnel Management
- Social Security Administration
- Other Federal agencies
 - Government Accountability Office
 - Office of Management and Budget
 - Pension Benefit Guaranty Corporation
- Certified financial management software product vendors
 - CGI Federal
 - Oracle Corporation
 - SAP Public Services, Inc.
 - Savantage Solutions, Inc.
- Other organizations
 - Association of Government Accountants (AGA) Financial Management Standards Board
 - Budget Formulation and Execution Line of Business
 - Electronic Data Systems Corporation (EDS)
 - Grant Thornton LLP
 - IBM Business Consulting Services
 - XBRL US, Inc., and Governmental XBRL Community of Practice.

Appendix D

Logical Data Model

This appendix depicts the relationships among the CGAC elements in the logical data model (see Figure 12).

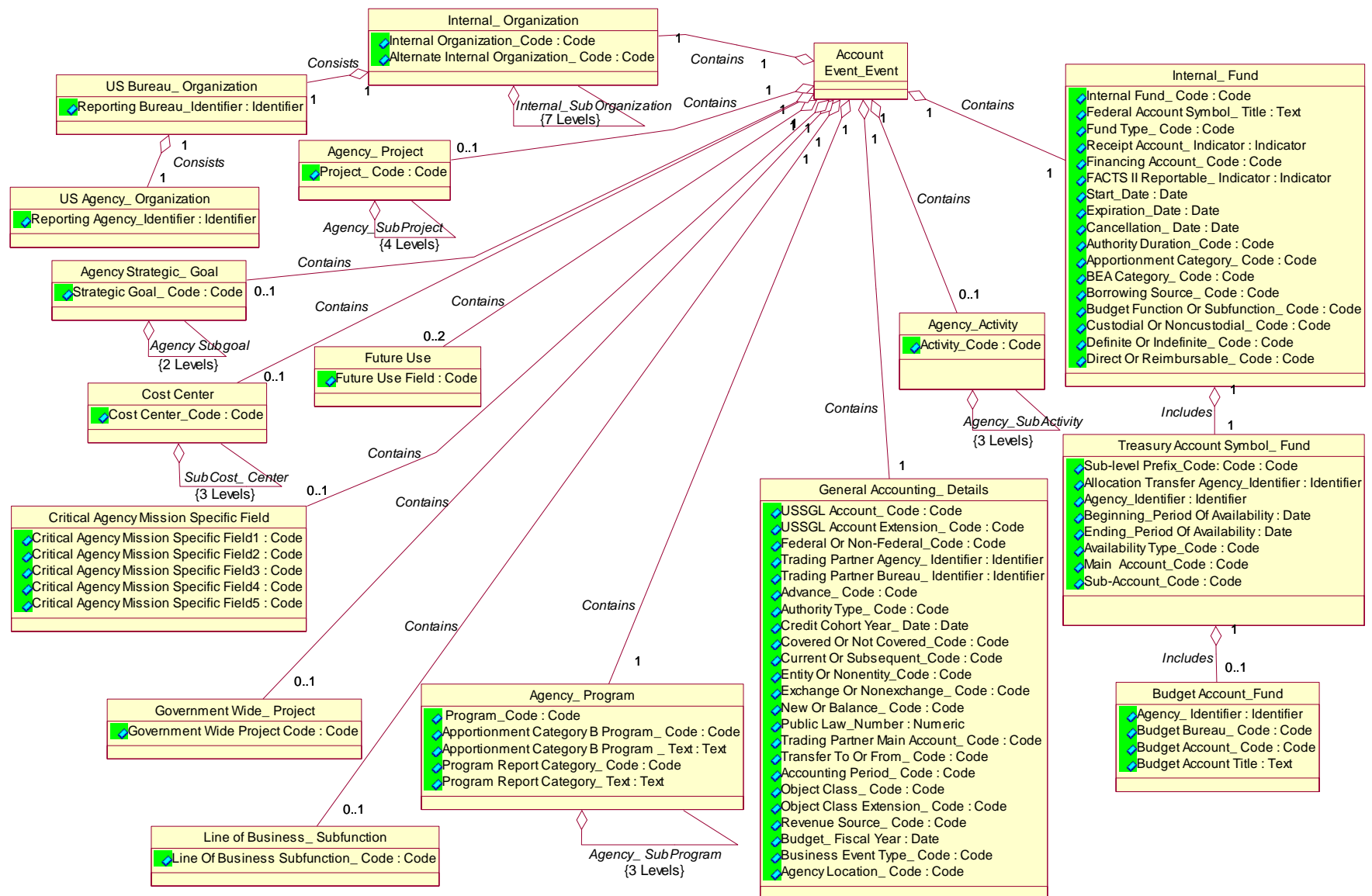
To read the model, one starts with a box in the model.

If the box has a diamond touching it at the end of a line, it is the parent of the box connected to the line. For example, Treasury Account Symbol_Fund is the parent to Budget Account_Fund.

Continuing with the same example, the line connecting the boxes states Includes, and there are two numbers at the ends of the line. To interpret the line, start with the box with the diamond touching it and read “one Treasury Account Symbol_Fund includes zero or one Budget Account_Fund.”

The data names shown in the model add data types to the business names found elsewhere in this document. The word to the right of the colons in the boxes describes the data type of the data element. For example, the business name is Program Code; the model displays this as Program_Code: Code, where Code represents the data type.

Figure 12. Logical Data Model Depicting CGAC Element Relationships



Appendix E

Accounting Classification-Related Requirements in the *Core Financial System Requirements*

The *Core Financial System Requirements* includes a number of requirements that relate to accounting classification. One requirement, SMA-01, itemizes the elements considered to constitute the classification structure. This appendix compares the elements in the 2006 version of the requirements with the new CGAC structure, and it identifies requirements that are candidates for modification.

COMPARISON OF THE CGAC STRUCTURE WITH THE CORE REQUIREMENTS

The 13 accounting classification elements established in the *Core Financial System Requirements* formed the basis for development of the CGAC structure. The CGAC structure expands upon these in two ways: by providing more specificity, and by identifying additional elements critical to financial reporting.

Table 29 lists the 13 classification elements and, for each, provides general observations made after reviewing agency classification structures and discusses how each element is correlated to elements in the CGAC structure.

Table 29. Observed Correlation of the 13 Core Financial System Elements to CGAC Structure

Element	Observations	Correlation to CGAC Element
Treasury Account Symbol	Generally not described as a part of the agency's classification structure that is entered on a transaction. Most agencies use a shorthand internal fund code instead and derive the Treasury Account Symbol at the time of reporting.	Includes the component elements of the Treasury Account Symbol and formalizes the practice of deriving these elements from the internal fund code.
Budget Fiscal Year	Used by many agencies but with significant variation in its definition. For some, it is the year of obligation; for others, it describes the period of availability.	Standardizes the definition and use of this element.
Internal Fund Code	Used by most agencies.	Standardizes the definition and use of this element.
Organization	Used by all agencies with a large variation in the number of levels and in the number of characters used for each level. Agencies are using it to meet different needs.	Includes a standard entity identifier (Reporting Agency Identifier and Reporting Bureau Identifier) and a hierarchical internal organization code for capturing organization components below the bureau level.
Program	Definition and use vary widely among agencies.	Provides a standard structure and definition for this element to bring additional consistency to the program area while still providing a degree of agency flexibility.
Activity	Definition and use vary widely among agencies.	Provides a standard structure and definition for this element to bring additional consistency to this code while still providing a degree of agency flexibility.

Table 29. Observed Correlation of the 13 Core Financial System Elements to CGAC Structure

Element	Observations	Correlation to CGAC Element
Project	Not used by all agencies. Definition varies widely among agencies, and whether it is related to a program or cross-cutting varies.	Provides a standard structure and definition for this element to bring additional consistency to this code while still providing a degree of agency flexibility.
Cost Center	Not all agencies have a separate element named cost center. For those that do, it is often another name used to describe the lowest level of the organization, instead of a true cost center to which full costs are allocated.	Provides several elements that can be used for collecting costs, such as organization, strategic goal, program, project, or activity code. In addition, the CGAC structure provides a standard structure and definition for the cost center element.
Object Class	Used by all agencies. Extensions to the object class vary in the number of characters.	Provides a standard object class and an agency-defined extension to this code. This standardizes the length of an extension code, if used.
Revenue Source	Not used by all agencies. Use depends on the agencies' business processes.	Standardizes the format for this element.
Budget Function	Generally not seen as a part of the agency's classification structure. Derived at the time of reporting.	Formalizes the association of this USSGL account attribute with a fund and standardizes the practice of deriving it on transactions from the internal fund code.
Budget Subfunction	Generally not seen as a part of the agency's classification structure. Derived at the time of reporting.	Formalizes the association of this USSGL account attribute with a fund and standardizes the practice of deriving it on transactions from the internal fund code.
Accounting Period	Used by many agencies but with variation in its format. Some use calendar year and month, some use fiscal year and month, and others use a date.	Standardizes the format for this element.

REQUIREMENTS TO REVIEW FOR POSSIBLE MODIFICATION

The following requirements, which appear in the *Core Financial System Requirements*, relate to accounting classification functionality. Several of these requirements will need to be modified to reflect the CGAC structure.

System Management

SMA-01 Accounting classification—Maintain an accounting classification structure that includes the following elements:

- Treasury Account Symbol
- Budget fiscal year
- Internal fund code
- Organization
- Program
- Project

- Activity
- Cost center
- Object class
- Revenue source
- Budget function
- Budget subfunction code
- Accounting period.

Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the TAFS.

SMA-02 Additional accounting classifications—Define five additional accounting classification elements, including element titles and valid values.

SMA-03 Classify transactions—Classify transactions by standard and agency-defined accounting classification elements.

SMA-04 Short classification codes—Derive full accounting classifications on transactions from abbreviated user input. Examples of methods include entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.

SMA-05 Accounting classification tables—Add, change, or deactivate elements of the accounting classification structure and define valid ACE values without programming changes (e.g., through online table updates).

SMA-06 Accounting classification effective date—Capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date.

SMA-08 Revenue source code structure—Maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type, and income by type of service performed.

SMA-09 Treasury Account Symbol—Maintain a TAS structure that includes the following components defined by Treasury and OMB:

- Subclass
- Agency code
- Hyphen (when co-owner is not null)
- Transfer agency

- Fiscal year (period of availability)
- Main account number
- Sub-account symbol.

SMA-10 Accounting classification structure levels—Define additional (lower) levels in the fund, program, project, organization, and object class structures (e.g., establish parent/child relationships with the ability to summarize, distribute funds, and report data at all defined levels).

SMA-11 ACE associations—Maintain an accounting classification structure that can associate each element with multiple other elements and element values, including:

- TAS to multiple internal funds
- Internal fund to multiple organizations, programs, projects, and activities
- Organization to multiple programs, projects, and activities
- Project code to multiple organizations, programs, and activities
- Program to multiple organizations, projects, and activities.

SMA-12 Object class code structure—Maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent/child relationships.

SMA-13 Pre-configured BOC codes—Deliver the Core financial system software populated with the 3-digit budget object classification codes specified in OMB Circular No. A-11.

SMB-30 Validate ACE—Validate transaction accounting classification elements. Prevent the recording of transactions with missing, invalid, or inactive classification elements or values.

SME-04 Accounting classification history—Generate an audit trail of all accounting classification structure additions, changes, and deactivations, including the effective dates of the changes.

General Ledger Management

GLA-01 Chart of accounts—Maintain a chart of accounts consistent with the U.S. SGL Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles.

GLA-02 Account attributes—Maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., FACTS I, FACTS II and GFRS reporting).

GLA-04 Sub-accounts—Define agency-specific GL sub-accounts that summarize to U.S. SGL accounts.

GLA-05 Sub-account length—Accommodate an additional 2 digits beyond the U.S. SGL account for agency-specific GL sub-accounts.

GLA-09 Pre-configured U.S. SGL accounts—Deliver the Core financial system software populated with the current published values for the U.S. SGL chart of accounts.

GLA-10 Pre-configured FACTS II attributes—Deliver the Core financial system software populated with the current published values for the FACTS II attributes.

GLB-05 Posting derivation—Define standard transactions that derive general ledger postings based on accounting classification elements or other document data elements.

GLB-06 Transaction rules—Define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.

GLC-02 Classifying transactions by attribute—Classify accounting transactions by U.S. SGL attributes required for FACTS I, FACTS II, and GFRS reporting as specified by the current supplement(s) to the TFM.

GLC-04 Balanced GL postings by ACS—Prevent transactions from posting that would cause general ledger debits and credits to be out-of-balance at any level of the agency's accounting classification structure specified on a transaction.

Budgetary Resource Management

FMC-02 Budget execution documents data—Capture fund specific information (e.g., public law, program, authority type, apportionment category, etc.) on budget execution documents.

FMC-04 Internal funds control document—Capture multiple internal fund codes based on a single apportionment schedule, ensuring that unique fund characteristics (e.g. authority type, apportionment category) are available for funds control purposes.

FMD-02 Fund distributions—Record allotments, sub-allotments, allocations and allowances (i.e. distribute funds) to multiple organizational levels or other elements of accounting classification.

FMD-05 Fund distribution modification—Record the modification of funding distributions at multiple organizational levels or elements of the accounting classification structure.

FME-01 Monitor use of funds—Monitor the use of funds at each organizational level or other accounting classification to which budget authority is distributed. Reject, warn or inform the agency by spending document line when distributed authority is exceeded.

Cost Management

CMA-01 **Define cost objects**—Define the following types of cost objects for accumulation, distribution and reporting purposes:

- Accounting classification elements
- Specific customers, vendors, reimbursable agreements, contracts, PAs, task orders, work orders, and grants
- GPRA goals.

Appendix F

Summary of Changes Needed to Align the Central Agencies with the CGAC Structure

The CGAC structure presented in this report reflects several changes to standard government-wide codes. These changes are intended to do the following:

- Eliminate redundant data elements
- Normalize data
- Provide for consistency in the data elements used across systems
- Better conform to data-naming standards.

This appendix summarizes the changes required in the following areas:

- Agency and bureau codes
- Treasury Account Symbol
- Alignment of FACTS I and FACTS II account attributes
- USSGL account attribute name changes
- Deletions of data elements.

AGENCY AND BUREAU CODES

Several Treasury-defined codes comprise an agency and, sometimes, a bureau identifier. The format of these codes will change as a result of adopting a 3-character agency code. The values, too, will change as a result of adopting a single government-wide set of values for agency and bureau.

The data elements affected by this change include the following:

- TAS (code value and format change presented in next section)
- ATB code (code value and format change)
- ALC (code value change; field length and format remain unchanged)
- Trading partner (code value and format change).

At the outset of the CGAC project, a single authoritative source for agency and bureau identifiers did not exist. The following organizations established codes to

identify the major organizations of the Federal government for financial management and budgetary reporting:

- Treasury used a 2-character code to identify agencies in the TAS, trading partner, ALC, and ATB code. Treasury also used a 2-character bureau identifier in the GFRS trading partner code, the ALC, and the ATB code.
- OMB established a 3-character agency code and a 2-character bureau code to identify accounts presented in the President's Budget. The values for the OMB agency codes were different than the agency codes assigned by Treasury. The values for the OMB-maintained bureau code were also different, but because it is used for a different purpose, the CGAC structure adopted the business name "budget bureau code" in order to distinguish the OMB-maintained bureau code from a reporting bureau used for financial reporting.
- The General Services Administration (GSA) also established codes for agencies and bureaus with which it does business. The GSA identifier used the 2-character agency code assigned by Treasury and a unique 2-character bureau identifier.

Several other agencies—namely the Office of Personnel Management (OPM) and the National Institute of Standards and Technology (NIST)—were identified as also publishing organization code lists. These generally have been developed to meet other needs such as workforce reporting and are not the same entities as required for financial management.

During the development of the CGAC structure, opportunities for establishing a single set of agency and bureau codes were explored. The elements agreed to, in conjunction with OMB and Treasury, include the following:

- A single set of agency identification codes for use by both Treasury and OMB for financial and budgetary reporting. This eliminates the need for agencies to maintain both sets of codes. GSA, which currently uses the Treasury agency code to identify agencies with which it does business (i.e., trading partners) will also adopt the new standard.
- Two sets of bureau identification codes:
 - A budget bureau code, which identifies how money is appropriated and represents, in some cases, a different entity than the bureau used for financial reporting. (The budget bureau code is part of the budget account, discussed in the section on the fund category of elements.)
 - A reporting bureau identifier, which identifies the major suborganizations of an agency. (The reporting bureau identifier is part of the entity identifier, discussed in the organization category of elements.)

At the time of this publication, the values for agency identifier and reporting bureau identifier are under development. Treasury will be the authoritative source for the values.

TREASURY ACCOUNT SYMBOL

The CGAC structure reflects the revised TAS structure established by GWA, which will eventually be incorporated into all of Treasury's central systems. See Table 30.

Table 30. Names, Format, and Values of the New and Prior TAS

Name of Field	New Format ^a	New Values	Prior Name	Prior Format	Prior Values	Comments
Sub-level Prefix Code	XX	00-99 Blank/spaces/empty—if not applicable	Subclass Code	(##)	00-99 Blank/spaces/empty—if not applicable	Some subclass codes have been replaced by BETC.
Allocation Transfer Agency Identifier	XXX	000-999 Blank/spaces/empty—if not applicable	Treasury Department Transfer	##	000-999 Blank/spaces/empty—if not applicable	In the long term, agency identifiers will align Treasury and OMB agency code values and be 3 characters. On an interim basis, as GWA systems begin implementing the new structure, Treasury will provide guidance on how to move from 2 characters to 3 characters – for example, to continue to use Treasury agency code values but to right-justify the 2 characters and zero fill the left character. Check Treasury guidance for specifics.
Agency Identifier	XXX	000-999	Treasury Department Regular	##	00-99	In the long term, agency identifiers will align Treasury and OMB agency code values and be 3 characters. On an interim basis, as GWA systems begin implementing the new structure, Treasury will provide guidance on how to move from 2 characters to 3 characters – for example, to continue to use Treasury agency code values but to right-justify the 2 characters and zero fill the left character. Check Treasury guidance for specifics.
Beginning Period of Availability	XXXX	4-digit year—annual or multiyear account Blank/spaces/empty—no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning Period of Availability and Ending Period of Availability are the same	Period of Availability	Y YY YY/YY		This field has been split into three fields: one for the beginning year, one for the ending year, and one to indicate the availability type.

Table 30. Names, Format, and Values of the New and Prior TAS

Name of Field	New Format ^a	New Values	Prior Name	Prior Format	Prior Values	Comments
Ending Period of Availability	XXXX	4-digit year—annual or multiyear account Blank/spaces/empty—no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning Period of Availability and Ending Period of Availability are the same				See Beginning Period of Availability.
Availability Type Code	X	X—no-year account F—clearing/suspense account A—Treasury central summary general ledger account M—merged surplus account Blank/spaces/empty—annual, multiyear, or unavailable receipt account				See Beginning Period of Availability.
Main Account Code	XXXX	0000-9999	Treasury Account Main Code	AAAA	0000-9999	No change.
Sub-account Code	XXX	000-999	Sub-account Symbol	.sss	000-999	No change.

^a X = alphanumeric character field. GWA documentation uses a "C" to denote this type of field.

ALIGNMENT OF FACTS I AND FACTS II ACCOUNT ATTRIBUTES

The CGAC structure reflects the alignment of several FACTS I and FACTS II attributes that serve the same purpose. Table 31 shows the alignment of the attribute names, definitions, and domain values of FACTS I and FACTS II attributes.

Table 31. Alignment of FACTS I and FACTS II Attributes with CGAC Codes

Item	FACTS I Attribute	FACTS II Attribute	CGAC Attribute (for use in FACTS I and II)
Attribute Name	Federal/Nonfederal	Transaction Partner	Federal or Non-Federal Code
Definition	The type of entity involved in transactions with the reporting entity: other Federal entities (F) or non-Federal entities such as private entities or local, state, tribal, or foreign governments (N).	The type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private entities or local, state, tribal, or foreign governments (X); or exceptions for other non-Federal partners (E).	Identifies the type of entity involved in transactions with the reporting entity: other Federal entities (F) or non-Federal entities such as private/local/state/tribal/foreign governments (N), or exceptions for other non-Federal partners (E).
Domain Value	F—Federal N—Non-Federal	F—Federal X—Non-Federal E—Non-Federal Exception	F—Federal N—Non-Federal E—Non-Federal Exception
Attribute Name	Trading Partner	Direct Transfer Agency	Trading Partner Agency Identifier
Definition	The Treasury Department code of the other Federal entity involved in transactions with the reporting entity. It is used in conjunction with Federal or non-Federal attribute of "F."	The Treasury Department code of the other Federal entity involved in transactions with the reporting entity.	Identifies the other Federal agency involved in transactions with the reporting entity. Is used in FACTS I in conjunction with a Federal or Non-Federal code of "F." Is used in FACTS II in conjunction with a Trading Partner Main Account Code and a Transfer To or From Code to identify the agency involved in a budgetary allocation (cannot be derived from a vendor code when used on budgetary allocations).
Domain Value	00-99	00-99	000-999
Attribute Name	Budget Subfunction Code	Function	Budget Function or Subfunction Code
Definition	Subclassification of data according to major purpose served or national need addressed.	Classification of data according to major purpose served (national defense or non-national defense) used for Graham-Rudman-Hollings sequestration. Classifications are required by the Congressional Budget Act of 1974.	Classifies data according to major purpose served or national need addressed. Classifications are required by the Congressional Budget Act of 1974.
Domain Value	000-999	DEF—National defense NND—Non-national defense	000-999

USSGL ACCOUNT ATTRIBUTE NAME CHANGES

Table 32 summarizes changes to attribute names to conform to data-naming standards.

Table 32. Changes to Attribute Names

System or Report	Current Attribute Name	Proposed Name
FACTS I	Budget Subfunction	Budget Function or Subfunction Code
FACTS I	Custodial/Noncustodial	Custodial or Noncustodial Code
FACTS I	Exchange/Nonexchange	Exchange or Nonexchange Code
FACTS I	Federal/Nonfederal	Federal or Non-Federal Code
FACTS I	Trading Partner	Trading Partner Agency Identifier
FACTS II	Advance Flag	Advance Code
FACTS II	Apportionment Category	Apportionment Category Code
FACTS II	Apportionment Category B Program	Apportionment Category B Program Code
FACTS II	Authority Type	Authority Type Code
FACTS II	Availability Time	Current or Subsequent Code
FACTS II	BEA Category Indicator	BEA Category Code
FACTS II	Borrowing Source	Borrowing Source Code
FACTS II	Category B Text	Apportionment Category B Program Text
FACTS II	Credit Cohort	Credit Cohort Year
FACTS II	Definite/Indefinite Flag	Definite or Indefinite Code
FACTS II	Direct Transfer Account	Trading Partner Main Account Code
FACTS II	Direct Transfer Agency	Trading Partner Agency Identifier (aligned with FACTS I)
FACTS II	Function	Budget Function or Subfunction Code (aligned with FACTS I)
FACTS II	Program Report Category	Program Report Category Code
FACTS II	Program Report Category Text	No change
FACTS II	Public Law Number	No change
FACTS II	Reimbursable Flag	Direct or Reimbursable Code
FACTS II	TAFS Status	NA, this attribute is now addressed in the “deleted” values (below)
FACTS II	Transaction Partner	Federal or Non-Federal Code (aligned with FACTS I)
FACTS II	Transfer To From	Transfer To or From Code
FACTS II	Year of Budget Authority (YBA)	New or Balance Code
Form and Content Financial Statements	Entity/Nonentity	Entity or Nonentity Code
Form and Content Financial Statements	Covered/NotCovered	Covered or Not Covered Code

DELETIONS OF DATA ELEMENTS

Table 33 lists deletions of FACTS I and II attributes and other data elements. These elements are either no longer needed or are derived internally by Treasury.

Table 33. Deletion of Elements

System	Data Element Proposed for Deletion	Definition	Reason
FACTS II	Deficiency Flag (USSGL Account Attribute)	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	Can be derived by Treasury based on a calculation of account balances.
FACTS I MAF FILE	Fund Type Codes 5, 10, 11, 12, and 13	5—Summary Level ATBs 10—Miscellaneous Receipt Accounts 11—Credit Reform—Program Account 12—Credit Reform—Financing Account 13—Loans—Liquidating Account	To align Treasury and OMB fund type codes.
FACTS II	TAFS Status (USSGL Account Attribute)	Indicates the status of the TAFS: <ul style="list-style-type: none"> • Unexpired means that the TAFS may incur new obligations. • Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	Can be derived by Treasury and does not need to be included as a USSGL account attribute. (The agency's internal fund tables will include an expiration date and canceled date to drive proper classification and treatment of the account.)

Appendix G

CGAC Elements Used in Reporting

This appendix contains a matrix showing which CGAC elements are used in which external reports.

Figure 13. CGAC Elements Used in Reporting

CGAC Category	Element Name	OMB		U.S. Treasury Reports & Statements							Financial Statements						
		SF 133: Report on Budget Execution	Program and Financing (P&F) Schedule	FACTS I	FACTS II	Governmentwide Financial Report System (GFRS)	FMS Form 1219: Statement of Accountability	SF 1220: Statement of Transactions	FMS 224: Statement of Transactions	Government-Wide Accounting (GWA) System	Balance Sheet	Statement of Net Cost	Statement of Changes in Net Position	Statement of Budgetary Resources	Statement of Financing	Statement of Custodial Activity	Notes to the Financial Statements
Fund	Internal Fund Code												X				X
	Sub-level Prefix Code							X	X	X							
	Allocation Transfer Agency Identifier	X			X			X	X	X							
	Agency Identifier	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	Beginning Period of Availability	X			X			X	X	X							
	Ending Period of Availability	X			X			X	X	X							
	Availability Type Code																
	Main Account Code	X		X	X	X		X	X	X	X	X	X	X	X	X	X
	Sub-Account Code	X			X			X	X	X							X
	Agency Identifier		X														
	Budget Bureau Code		X														
	Budget Account Code		X														
	Budget Account Title		X														
	Federal Account Symbol Title																
	Fund Type Code	X	X	X	X									X	X	X	X
	Receipt Account Indicator		X											X	X		
	Financing Account Code		X														X
	FACTS II Reportable Indicator	X			X												
	Start Date				X												
	Expiration Date				X												
	Cancellation Date	X	X		X									X			X
	Authority Duration Code				X												
	Apportionment Category Code	X			X												X
	BEA Category Code		X		X									X		X	
	Borrowing Source Code		X		X											X	X
	Budget Function or Subfunction Code		X	X	X	X								X		X	
	Custodial or Noncustodial Code			X		X						X	X			X	X
	Definite or Indefinite Code				X											X	X
	Direct or Reimbursable Code	X	X		X									X			X
Organization	Reporting Agency Identifier			X		X					X	X	X	X	X	X	X
	Reporting Bureau Identifier			X		X					X	X	X	X	X	X	X
	Internal Organization Code																
	Alternate Internal Organization Code																
Program	Strategic Goal Code											X					
	Program Code		X									X					X
	Apportionment Category B Program Code	X			X									X			
	Apportionment Category B Program Text	X			X												
	Program Report Category Code	X			X									X			
	Program Report Category Text	X			X												
	Project Code																
	Government-wide Project Code																
General Accounting	Line of Business Subfunction Code																
	USSGL Account Code	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	USSGL Account Extension Code							X	X	X	X	X			X		X
	Federal or Non-Federal Code	X	X	X	X	X					X	X	X	X	X		X
	Trading Partner Agency Identifier		X	X	X	X					X	X	X		X		X
	Trading Partner Bureau Identifier					X					X	X	X		X		X
	Advance Code		X		X												
	Authority Type Code	X	X		X									X			
	Covered or Not Covered Code																
	Credit Cohort Year				X												X
	Current or Subsequent Code	X	X		X												X
	Entity or Nonentity Code																
	Exchange or Nonexchange Code			X		X					X	X	X		X		X
	New or Balance Code		X		X												
	Public Law Number	X	X		X									X			
	Trading Partner Main Account Code		X		X												
	Transfer To or From Code		X		X												
	Accounting Period	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	Object Class Code										X	X		X	X	X	X
	Object Class Extension Code											X		X	X		X
	Revenue Source Code										X	X			X	X	X
	Budget Fiscal Year																
	Business Event Type Code									X							
	Agency Location Code						X	X	X	X							
Cost	Cost Center Code											X					
	Activity Code											X					

Appendix H

Summary Matrix of the CGAC Elements

This chapter contains a matrix, Table 34, summarizing the definition and format of the CGAC elements. The following information is provided:

- Category and Subcategory—logical group in which the element can be found.
- Business Name—name of the element.
- Definition—definition of the element.
- Source of Values—entity responsible for providing values of codes.
- Domain Values—valid values or ranges of values of the code, for those with a brief list of values. For elements with many values, the underlying source should be consulted.
- Format—number and type of characters. The format uses N = 1 numeric character, A = 1 alphabetic character, X = 1 alphanumeric character, Y = 1 year character, M = 1 month character.

Where domain values are expressed as numbers (e.g., 001-999) and the leading zeros are an essential part of the code (e.g., 001), the element's format is specified as alphanumeric. If the field were numeric, the leading zeros would be deleted.

If an element is part of a hierarchy, the format for a single level of the hierarchy is displayed and a parenthetical note below states the number of levels in the hierarchy. (An example is the Internal Organization Code.)

If an element has multiple segments but is not part of a hierarchy, the format of each segment is displayed. (An example is the Budget Function or Sub-function Code).

- Optional or Mandatory—indicator of whether the element is a required classification. A core financial system or shared service provider must support all CGAC elements. This column indicates whether an agency must use it.
- User Entered?—indicator of whether the classification element would most likely be entered by the user when recording a transaction in the system, or whether the system can derive the element from other information.
- Other Names Used—other names that have been used for this element, either in central agency documentation or by agencies in their survey responses. The information in this column is used for informational purposes. Use of these names is not recommended.

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ Internal Fund	Internal Fund Code	An agency-defined shorthand code used to identify an individual appropriation, receipt, or other fund account (TAS) or an agency subdivision of a TAS.	Agency	Agency-defined	XXXXXXXXXX	Mandatory	Yes	<ul style="list-style-type: none"> Fund
Fund/ Treasury Account Symbol	Sub-level Prefix Code	When populated, represents a programmatic breakdown of the account for Treasury publication purposes.	Treasury	00-99 Blank/spaces/empty—if not applicable	XX	Mandatory, when applicable	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> Subclass code
Fund/ Treasury Account Symbol	Allocation Transfer Agency Identifier	Represents the agency receiving funds through an allocation transfer.	Treasury/OMB	000-999 Blank/spaces/empty—if not applicable	XXX	Mandatory, when applicable	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> Allocation Transfer Agency Treasury Department Transfer
Fund/ Treasury Account Symbol	Agency Identifier	Used in conjunction with the main account code, represents the department, agency, or establishment of the U.S. government that is responsible for the TAS.	Treasury/OMB	000-999	XXX	Mandatory	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> Treasury Department Code Treasury Department Regular

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ Treasury Account Symbol	Beginning Period of Availability	In annual and multi-year accounts, identifies the first year of availability under law that an account may incur new obligations.	Treasury	4-digit year—annual or multiyear account Blank/spaces/empty—no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning and Ending Period of Availability are the same	XXXX	Mandatory, when applicable	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> Fiscal Year Field Period of Availability
Fund/ Treasury Account Symbol	Ending Period of Availability	In annual and multi-year accounts, identifies the last year of availability under law that an account may incur new obligations.	Treasury	4-digit year—annual or multiyear account Blank/spaces/empty—no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning and Ending Period of Availability are the same	XXXX	Mandatory, when applicable	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> Fiscal Year Field Period of Availability

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ Treasury Account Symbol	Availability Type Code	Identifies no-year accounts (X), clearing/suspense accounts (F), Treasury central summary general ledger accounts (A), and merged-surplus accounts (M).	Treasury	X—no-year account F—clearing/suspense account A—Treasury central summary general ledger account M—merged surplus account Blank/spaces/empty—annual, multiyear, or unavailable receipt account	X	Mandatory, when applicable	No, system should derive at the time of reporting based on the fund code	
Fund/ Treasury Account Symbol	Main Account Code	Identifies the type and purpose of the fund.	Treasury (FAST Book)	0000-9999	XXXX	Mandatory	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> • Main Account Number • Treasury Account Main Code • Account Symbol
Fund/ Treasury Account Symbol	Sub-account Code	Identifies an available receipt or other Treasury-defined subdivision of the main account.	Treasury (FAST Book)	000-999	XXX	Mandatory	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> • Sub-account Symbol
Fund/ Budget Account	Agency Identifier	Identifies the agency that is responsible for the budget account. This is the same as the Agency Identifier shown as part of the Treasury Account Symbol.	Treasury/OMB	000-999	XXX	Mandatory	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> • OMB Agency Code
Fund/ Budget Account	Budget Bureau Code	Represents a subdivision of an agency for presentation in the President's Budget.	OMB (A-11)	00-99	XX	Mandatory, when an account has budget authority	No, system should derive at the time of reporting based on the fund code	<ul style="list-style-type: none"> • OMB Bureau Code

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ Budget Account	Budget Account Code	Used in conjunction with the agency identifier and the budget bureau code, uniquely represents a budget account, which is an administrative or functional subdivision of an agency and sometimes a budget bureau. This is generally the same code as the Main Account code shown as part of the Treasury Account Symbol unless it represents a consolidated account (more than one Treasury account).	OMB	0000-9999	XXXX	Mandatory, when an account has budget authority	No, system should derive at the time of reporting based on the fund code	
Fund/ Budget Account	Budget Account Title	The title assigned by OMB to a budget account.	OMB		125X	Mandatory, when an account has budget authority	No, system should derive at the time of reporting based on the fund code	
Fund/ Fund Attributes	Federal Account Symbol Title	The title of the Federal account symbol assigned by Treasury. Federal account symbols constitute the "basic" elements of the TAS. For example, appropriation and fund accounts are listed with an agency identifier and main account code; no-year accounts include the "X." Receipt accounts are listed with the main account and sub-account code.	Treasury (FAST Book)	Values are listed in the FAST Book	125X	Mandatory	No	

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ Fund Attributes	Fund Type Code	Describes an account's relationship to the government. This classification is established in law. FMS maintains the individual fund type codes in the Master Appropriation File (MAF). The MAF consists of a record for each Treasury/ Appropriation Fund Group. Agencies update individual components of the MAF through the FACTS I application.	Treasury Master Appropriation File	01—General Fund 02—Special Fund 03—Public Enterprise Revolving Fund 04—Intra-governmental Revolving or Management Fund 06—Deposit Fund 07—Trust Non-revolving Fund 08—Trust Revolving Fund 09—Clearing Account	XX	Mandatory	No	<ul style="list-style-type: none"> Fund Code (OMB A-11) Fund Type
Fund/ Fund Attributes	Receipt Account Indicator	Indicates whether a fund is a receipt account or is not a receipt account (an expenditure account).	Treasury	Y—Yes N—No	A	Mandatory	No	<ul style="list-style-type: none"> Receipt Account Flag
Fund/ Fund Attributes	Financing Account Code	Indicates whether the fund is a Direct Loan Financing Account, is a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	Treasury	D—Direct G—Guaranteed N—Non-financing	A	Mandatory	No	<ul style="list-style-type: none"> Financing Account Indicator
Fund/ Fund Attributes	FACTS II Reportable Indicator	Indicates whether the fund submits budget execution information to OMB and Treasury via FACTS II. (Not all accounts submit data through FACTS II.)	Treasury	Y—Yes N—No	A	Mandatory	No	<ul style="list-style-type: none"> Report Submission Flag

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ Fund Attributes	Start Date	Represents the date when a Federal account symbol was established in Treasury's central accounting system.	Treasury		MMDDYYYY	Mandatory	No	
Fund/ Fund Attributes	Expiration Date	Represents the date when a TAFS expires.	OMB		MMDDYYYY	Mandatory	No	
Fund/ Fund Attributes	Cancellation Date	Represents the last date on which a fund may disburse. For most funds, it is 5 years beyond the ending fiscal year of the period of availability unless specified otherwise in law.	OMB		MMDDYYYY	Mandatory	No	• Disbursing Authority End Date
Fund/ Fund Attributes	Authority Duration Code	Indicates whether a TAFS is an annual year account (A), multiyear account (M) or no-year account (X).	Treasury	A—Annual account M—Multiyear account X—No-year account	A	Mandatory	No	
Fund/ USSGL Account Attributes Associated with Fund	Apportionment Category Code	Indicates whether budgetary resources distributed by OMB are category A (apportioned by calendar quarters or by other specified time periods); category B (apportioned by programs, activities, projects, or combinations thereof); or category C (not subject to apportionment).	Treasury FACTS I and II guidance	A—Category A B—Category B C—Not subject to apportionment	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	• Apportionment Category

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ USSGL Account Attributes Associated with Fund	BEA Category Code	Indicates whether the BEA category is mandatory or discretionary.	Treasury FACTS I and II guidance	D—Discretionary M—Mandatory	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	• BEA Category Indicator
Fund/ USSGL Account Attributes Associated with Fund	Borrowing Source Code	Indicates the source from which the borrowing took place.	Treasury FACTS I and II guidance	T—Treasury P—Public F—Federal Financing Bank	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	• Borrowing Source
Fund/ USSGL Account Attributes Associated with Fund	Budget Function or Subfunction Code	Classifies data according to major purpose served or national need addressed. Classifications are required by the Congressional Budget Act of 1974.	OMB (A-11)	000-999 000-999	XXX XXX (2 segments)	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	• Budget Subfunction • Budget Subfunction Code • Function
Fund/ USSGL Account Attributes Associated with Fund	Custodial or Noncustodial Code	Indicates whether the balance being reported is custodial or noncustodial and whether it was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	Treasury FACTS I guidance	S—Custodial A—Noncustodial	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	• Custodial/ Noncustodial
Fund/ USSGL Account Attributes Associated with Fund	Definite or Indefinite Code	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	Treasury FACTS II guidance	D—Definite I—Indefinite	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	• Definite/ Indefinite Flag

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Fund/ USSGL Account Attributes Associated with Fund	Direct or Reimbursable Code	Indicates whether amounts for goods or services are financed by offsetting collections.	Treasury FACTS II guidance	D—Direct R—Reimbursable	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the fund code	<ul style="list-style-type: none"> Reimbursable Flag
Organization/Entity Identifier	Reporting Agency Identifier	Identifies a major department or independent agency of the Federal government.	Treasury	000-999	XXX	Mandatory	Depends on system configuration	<ul style="list-style-type: none"> Department
Organization/Entity Identifier	Reporting Bureau Identifier	Identifies a major sub-organization of the agency, sometimes called an administration, service, or agency. (Not all agencies have bureaus.)	Treasury	00-99	XX	Mandatory	Depends on system configuration	<ul style="list-style-type: none"> Administration Service Agency
Organization/Internal Organization	Internal Organization Code	Identifies an entity that manages resources below the agency and bureau level. An example of an internal organization is an office or a division.	Agency	Agency-defined	XXXXXX (7 levels)	Mandatory, to the level of the hierarchy defined by the agency unless the Alternate Internal Organization code is used	Yes	<ul style="list-style-type: none"> Office Division Branch Section
Organization/Internal Organization	Alternate Internal Organization Code	Identifies an entity that manages resources below the agency and bureau level.	Agency	Agency-defined	20X	Can be used instead of the Internal Organization Code	Yes	<ul style="list-style-type: none"> Organization Unique Identifier OUID
Program/Strategic Goal	Strategic Goal Code	States the aim or purpose included in a strategic plan (required under GPRA) and defines how an agency will carry out a major segment of its mission over a certain period.	Agency	Agency-defined	XX (2 levels)	Optional	Yes, unless system is configured to derive based on the program code or other code	<ul style="list-style-type: none"> Mission Objective

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Program/Program	Program Code	Identifies an organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities.	Agency	Agency-defined	XXXX (3 levels)	Mandatory	Yes, unless system configured to derive based on other data on the transaction such as project code	<ul style="list-style-type: none"> • Program • Subprogram • Budget Activity • Budget subactivity • Primary Activity • Subactivity • Function • Functional Area • Budget Function • Budget subfunction • Budget line item • Limitation • Program/project
Program/USSGL Account Attributes Associated with Program	Apportionment Category B Program Code	Identifies the category B program used on the apportionment schedule (SF 132). The category B program is used to describe a distribution made by OMB of budgetary resources. OMB uses a category B program, which is subject to the Anti-Deficiency Act, to limit obligations. This code is used to report category B obligations.	OMB	000-999	XXX	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the program code	<ul style="list-style-type: none"> • Category B Project • Apportionment Category B Program
Program/USSGL Account Attributes Associated with Program	Apportionment Category B Program Text	Describes the apportionment category B program.	OMB		25X	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive based on the program code	<ul style="list-style-type: none"> • Category B Text

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Program/ USSGL Account Attributes Associated with Program	Program Report Category Code	Identifies a program report category that agencies use when reporting their obligations in FACTS II. Agencies may use this code when reporting either category A or category B obligations. Unlike the apportionment category B program, this code is NOT subject to the Anti-Deficiency Act.	OMB	000-999	XXX	Mandatory, when posting to a USSGL account that requires the attribute (and when the agency uses Program Report Categories)	No, system should derive based on the program code	<ul style="list-style-type: none"> Program Report Category
Program/ USSGL Account Attributes Associated with Program	Program Report Category Text	Describes the program report category.	OMB		25X	Mandatory, when posting to a USSGL account that requires the attribute (and when the agency uses Program Report Categories)	No, system should derive based on the program code	
Program/ Project	Project Code	Identifies a planned undertaking of something to be accomplished or produced or an undertaking having a finite beginning and finite end.	Agency	Agency-defined	XXXXXX (4 levels)	Optional	Yes	

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Program/ Government-Wide Project	Government-Wide Project Code	Identifies a project or special unplanned event cutting across all Federal agencies for which expenditures or costs are to be tracked and for which funding may or may not have been previously provided.	OMB	TBD	XXXXXX	Mandatory, if used	Yes	
Program/ Line of Business Sub-function Code	Line of Business Subfunction Code	Identifies the mechanisms the government uses to achieve its purpose, the support functions necessary to conduct government operations, and the resource management functions that support all areas of the government's business.	OMB (FEA program management office)	001-999	XXX	Optional	Yes, unless system configured to derive based on other data on the transaction such as project code	
General Accounting/ USSGL Account	USSGL Account Code	Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury.	Treasury	100000-999999	NNNNNN (includes 2 digits for future expansion)	Mandatory	In general, should be derived based on a transaction code or other information on the transaction	• USSGL Account
General Accounting/ USSGL Account	USSGL Account Extension Code	An agency-defined extension to the USSGL account for agency-specific reporting needs.	Agency	Agency-defined	XX	Optional	In general, should be derived based on a transaction code or other information on the transaction	• USSGL Sub-account

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
General Accounting/ USSGL Account Attributes	Federal or Non-Federal Code	Identifies the type of entity involved in transactions with the reporting entity: other Federal entities (F) or non-Federal entities such as private/local/ state/tribal/foreign governments (N), or exceptions for other non-Federal partners (E).	Treasury FACTS I and II guidance	F–Federal N–Non-Federal E–Non-Federal Exception	A	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive from vendor code	<ul style="list-style-type: none"> • Transaction Partner • Federal/Nonfederal
General Accounting/ USSGL Account Attributes	Trading Partner Agency Identifier	Identifies the other Federal agency involved in transactions with the reporting entity. Is used in FACTS I in conjunction with a Federal or non-Federal code of “F.” Is used in FACTS II in conjunction with a Trading Partner Main Account Code and a Transfer To or From Code to identify the agency involved in a budgetary allocation (cannot be derived from a vendor code when used on budgetary allocations).	Treasury	000-999	XXX	Mandatory, when posting to a USSGL account that requires the attribute	Yes, unless system can derive from vendor code.	<ul style="list-style-type: none"> • Direct Transfer Agency • Trading Partner

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
General Accounting/ USSGL Account Attributes	Trading Partner Bureau Identifier	Identifies the other Federal bureau involved in transactions with the reporting entity. Is used in conjunction with a trading partner agency identifier and accommodates future decomposition of trading partners in GFRS.	Treasury	00-99	XX	Mandatory, when posting to a USSGL account that requires the attribute	No, system should derive from vendor code	
General Accounting/ USSGL Account Attributes	Advance Code	Indicates whether a portion of the appropriation was advanced from a future year or was made available in a prior year.	Treasury FACTS II guidance	P—Advanced in prior year F—Advanced from future year X—Not applicable	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	• Advance Flag
General Accounting/ USSGL Account Attributes	Authority Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL account code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	Treasury FACTS II guidance	P—Appropriation D—Advance Appropriation B—Borrowing Authority C—Contract Authority R—Reappropriation S—Spending Authority from Offsetting Collections	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	• Authority Type
General Accounting/ USSGL Account Attributes	Covered or Not Covered Code	Identifies liabilities as those covered by budgetary resources or those not covered by budgetary resources.	USSGL cross-walks to standard external reports	C—Covered by budgetary resources U—Not covered by budgetary resources	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	• Covered/ NotCovered

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
General Accounting/ USSGL Account Attributes	Credit Cohort Year	Identifies the fiscal year in which direct loans are obligated or guarantees are committed by a program, even if disbursements occur in subsequent fiscal years.	Treasury FACTS II guidance	4-digit year	YYYY	Mandatory, when posting to a USSGL account that requires the attribute	Yes	<ul style="list-style-type: none"> Credit Cohort
General Accounting/ USSGL Account Attributes	Current or Subsequent Code	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year, or after being reappropriated in a future fiscal year.	Treasury FACTS II guidance	A—Available in current period S—Available in subsequent period	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	<ul style="list-style-type: none"> Availability Time
General Accounting/ USSGL Account Attributes	Entity or Nonentity Code	Identifies assets as either those that the reporting entity has authority to use in its operations (entity assets) or those that are held by an entity but are not available to the entity to use in its operations (nonentity assets).	USSGL cross-walks to standard external reports	E- Entity O- Nonentity	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	<ul style="list-style-type: none"> Entity/Nonentity
General Accounting/ USSGL Account Attributes	Exchange or Nonexchange Code	Indicates whether the revenue is exchange revenue or nonexchange revenue.	Treasury FACTS I guidance	X—Exchange T—Nonexchange	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	<ul style="list-style-type: none"> Exchange/ Nonexchange

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
General Accounting/ USSGL Account Attributes	New or Balance Code	Identifies whether an outlay (i.e., disbursement) is from new budget authority or balances of budget authority. It is required only on outlays in no-year funds.	Treasury FACTS II guidance	NEW—Outlays from new budget authority BAL—Outlays from balances brought forward	AAA	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	• Year of Budget Authority
General Accounting/ USSGL Account Attributes	Public Law Number	Identifies the specific public law number that makes budget authority available to an agency, or reduces or rescinds it. Most frequently, the public law will be an appropriation act. Other types of authority include contract authority and borrowing authority. When multiple public law numbers exist, such as when there are continuing resolutions, account balances should be summarized using the most current public law number. An exception to this rule is when the public law number is associated with a supplemental appropriation.	Treasury FACTS II guidance	001-999 001-999	XXX XXX (2 segments)	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
General Accounting/ USSGL Account Attributes	Trading Partner Main Account Code	Identifies the main account code of the other Federal entity involved in transactions with the reporting entity. Is used in conjunction with a trading partner agency identifier.	Treasury (FAST Book)	0000-9999	XXXX	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	<ul style="list-style-type: none"> • Direct Transfer Account
General Accounting/ USSGL Account Attributes	Transfer To or From Code	Indicates whether the transfer is to or from another agency or account.	Treasury FACTS II guidance	F–From T–To	A	Mandatory, when posting to a USSGL account that requires the attribute	Depends on system configuration	<ul style="list-style-type: none"> • Transfer To From
General Accounting/ Accounting Period	Accounting Period	Identifies the time period (fiscal year and fiscal month or adjustment period) in which a transaction is effective in the general ledger.	NA	4-digit fiscal year 2-character fiscal month or adjustment period	YYYYXX	Mandatory	No, system should derive from the system date or transaction date Entered, if user overrides	<ul style="list-style-type: none"> • Reporting period
General Accounting/ Object Class	Object Class Code	Identifies obligations of the Federal government by the types of goods or services purchased (e.g., personnel compensation, supplies, rent, or equipment).	OMB (A-11)	100-999	NNN	Mandatory on obligating transactions	Yes	<ul style="list-style-type: none"> • Budget Object Class (BOC) • Sub-Object Class for the second level
General Accounting/ Object Class	Object Class Extension Code	An agency-defined extension to the Object Class Code for agency-specific reporting.	Agency	Agency-defined	XXX	Optional	Yes	<ul style="list-style-type: none"> • Sub-Object Class

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
General Accounting/ Revenue Source	Revenue Source Code	Identifies the type or source of revenue when the general ledger account is not sufficiently descriptive for internal agency purposes.	Agency	Agency-defined	XXXXXX	Optional	Yes	
General Accounting/ Budget Fiscal Year	Budget Fiscal Year	Identifies the fiscal year in which an obligation is made.	NA	4-digit year	YYYY	Mandatory on obligating transactions	Depends on system configuration	
General Accounting/ Business Event Type	Business Event Type Code	Identifies the type of activity (gross disbursement, offsetting collection, investment in Treasury securities, etc.) and the effect of a transaction on the FBWT. Is used in combination with the TAS to classify transactions reported to Treasury through all GWA-compliant FMS systems.	Treasury		XXXXXXXX	Mandatory on FBWT transactions, except collections where a CKey is available	No, system should derive based on other data on the transaction	• BETC
General Accounting/ Agency Location Code	Agency Location Code	Identifies the accounting office within an agency that reports disbursements and collections to Treasury.	Treasury	00000000-99999999	XXXXXXXX	Mandatory on transactions that affect the FBWT and other cash accounts that are reported to and reconciled with Treasury	Depends on system configuration	• Accounting Station Symbol

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Cost/Cost Center	Cost Center Code	Identifies a logical grouping of one or more related activities or organizational units into a common pool for the purpose of identifying the cost incurred.	Agency	Agency-defined	XXXXXX (3 levels)	Optional	Yes	
Cost/Activity	Activity Code	Identifies the actual work task or step performed in producing and delivering products and services, or the aggregation of actions performed within an organization that is useful for purposes of activity-based costing.	Agency	Agency-defined	XXXX (3 levels)	Optional	Yes	
Critical Agency Mission Specific	Critical Agency Mission-Specific Field 1	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	20X	Optional	Depends on system configuration	
Critical Agency Mission Specific	Critical Agency Mission-Specific Field 2	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional	Depends on system configuration	

Table 34. Definition and Format of the CGAC Elements

Category and Sub-category	Business Name	Definition	Source of Values	Domain Values	Format	Optional or Mandatory	User Entered?	Other Names Used
Critical Agency Mission Specific	Critical Agency Mission-Specific Field 3	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional	Depends on system configuration	
Critical Agency Mission Specific	Critical Agency Mission-Specific Field 4	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional	Depends on system configuration	
Critical Agency Mission Specific	Critical Agency Mission-Specific Field 5	A unique classification element needed by the agency to classify financial transactions for purposes other than those defined elsewhere in the CGAC structure.	Agency	Agency-defined	XXXXXX	Optional	Depends on system configuration	
Future Use	Future-Use Field 1	A unique classification element defined by OMB or Treasury for external reporting requirements.	OMB or Treasury	TBD	XXXXXX	TBD	TBD	
Future Use	Future-Use Field 2	A unique classification element defined by OMB or Treasury for external reporting requirements.	OMB or Treasury	TBD	XXXXXX	TBD	TBD	

Appendix I

Document Change History

Table 35 provides a history of the changes made to this document.

Table 35. Document Change History

Version Number	Description of Change	Name of Author	Date Published
1.0	Initial publication	FSIO	July 2007

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